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

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BERNER FOODS AND BEVERAGE, INC. PROFIT SHARING 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/1979

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

BERNER FOODS AND BEVERAGE, INC.

2034 E FACTORY RD
DAKOTA, IL 61018

2b Employer Identification Number (EIN)
36-2839626

2c Sponsor's telephone number
815-563-4222

2d Business code (see instructions)
311500

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.	07/31/2013	JANET EDLER
	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

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	223
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**	218
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	31
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	249
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	249
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	169
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	12
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)

- **(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)** [ ] **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 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.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
BERNER FOODS AND BEVERAGE, INC. PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BERNER FOODS AND BEVERAGE, INC.

D Employer Identification Number (EIN)
36-2839626

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)

FIFTH THIRD BANK RETIREMENT SERVICE

38 FOUNTAIN SQUARE PLAZA
CINCINNATI, OH 45263

(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?
64	RECORDKEEPER	16075	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
BERNER FOODS AND BEVERAGE, INC. PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BERNER FOODS AND BEVERAGE, INC.

D Employer Identification Number (EIN)
36-2839626

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: FIFTH THIRD BANK STABLE VALUE FUND

b Name of sponsor of entity listed in (a): FIFTH THIRD BANK

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)
31-6317828-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: FIFTH THIRD EQUITY INDEX FUND

b Name of sponsor of entity listed in (a): FIFTH THIRD BANK

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)
30-0194096-001	C	0

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

b Name of sponsor of entity listed in (a): UNION BOND AND 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)
93-6274329-001	C	687875

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
BERNER FOODS AND BEVERAGE, INC. PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BERNER FOODS AND BEVERAGE, INC.

D Employer Identification Number (EIN)
36-2839626

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	140000
(2) Participant contributions	1b(2)	0	1910
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	202638	239024
(9) Value of interest in common/collective trusts	1c(9)	1903222	687875
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3214906	4936436
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	5320766	6005245
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	5320766	6005245

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)	140000	
(B) Participants	2a(1)(B)	373865	
(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)		513865
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)	6812	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6812
(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)	147845	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		147845
(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
(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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		93814
(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)		487572
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1249908
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	533531	
(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)		533531
f Corrective distributions (see instructions)	2f		14273
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	4131	
(3) Investment advisory and management fees	2i(3)	13494	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		17625
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		565429
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		684479
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: MCGLADREY LLP **(2)** EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		9541
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
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)

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
BERNER FOODS AND BEVERAGE, INC. PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BERNER FOODS AND BEVERAGE, INC.

D Employer Identification Number (EIN)
36-2839626

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): 20-3691658

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

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

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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 lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Berner Foods and Beverage, Inc.
Profit Sharing 401(k) Plan

Financial Report
December 31, 2012

Contents

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McGladrey

Independent Auditor's Report

To the Plan Administrator and Participants
Berner Foods and Beverage, Inc. Profit Sharing 401(k) Plan
Dakota, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Berner Foods and Beverage, Inc. Profit Sharing 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by TD Ameritrade Trust Company, the current trustee of the Plan, and Fifth Third Bank, the former trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold/held the Plan's assets and execute/executed transactions. The Plan Administrator has obtained a certification from the current trustee as of and for the period from November 12, 2012 to December 31, 2012, and the former trustee for the period from January 1, 2012 to November 30, 2012 and as of December 31, 2011, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Member of the RSM International network of independent accounting, tax and consulting firms.

Other Matter

The supplemental schedules of a) Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and b) Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2012, are required by the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by the current and former trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA.

McGladrey LLP

Rockford, Illinois
July 29, 2013

Berner Foods and Beverage, Inc. Profit Sharing 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2012 and 2011

	2012	2011
Assets		
Investments, at fair value:		
Cash, interest bearing	**$ 140,000**	$ -
Shares of registered investment companies	**4,936,436**	4,280,423
Collective investment trust	**701,126**	848,254
Total investments	**5,777,562**	5,128,677
Receivables:		
Contributions receivable from participants	**1,910**	-
Notes receivable from participants	**239,024**	202,638
Total receivables	**240,934**	202,638
Total assets	**6,018,496**	5,331,315
Liabilities		
Excess contributions refundable	**(29,678)**	(14,273)
Net assets available for benefits at fair value	**5,988,818**	5,317,042
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	**(13,195)**	(10,549)
Net assets available for benefits	**$ 5,975,623**	$ 5,306,493

See Notes to Financial Statements.

Berner Foods and Beverage, Inc. Profit Sharing 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2012

Additions:	
Investment income:	
Net appreciation in fair value of shares of registered investment companies	$ 579,634
Interest and dividends	150,296
	729,930
Interest income on notes receivable from participants	7,074
Contributions:	
Participant	353,983
Employer	130,204
	484,187
Total additions	1,221,191
Deductions:	
Benefits paid directly to participants	536,491
Administrative expenses	15,570
Total deductions	552,061
Net increase	669,130
Net assets available for benefits:	
Beginning of year	5,306,493
End of year	$ 5,975,623

See Notes to Financial Statements.

Note 1. Plan Description

The following description of the Berner Foods and Beverage, Inc. Profit Sharing 401(k) Plan provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General: The Plan is a defined-contribution plan covering substantially all employees of Berner Foods and Beverage, Inc. (the Company), excluding collectively bargained employees and non-resident aliens, of the Company. The Plan is subject to the provisions of the ERISA.

Eligibility: Employees of the Company who are 21 years of age and have completed three months of service, as defined, are eligible to participate in the 401(k) deferral portion of the Plan and enter the first day of the month following completion of the service requirement. Employees of the Company who are 21 years of age and have completed a year of service, as defined, are eligible to participate in the Company match and profit sharing portions of the Plan as of the first day of the Plan year or the first day of the seventh month of the Plan year after having met the eligibility requirements.

Contributions: Each year, participants may contribute up to 75% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Code limitations, provided these contributions will not cause the Plan to exceed the discrimination limits. Participants who will attain age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined-benefit or defined-contribution plans. The Plan allows Roth elective deferrals to be made to the Plan. The Company may make discretionary matching contributions. For 2012, the Company made a $140,000 matching contribution. The Plan also provides for a discretionary profit sharing contribution. For 2012, the Company made no profit sharing contribution. Generally, to receive an allocation of discretionary matching contributions and discretionary profit sharing contributions participants must be employed on the last day of the Plan year and complete 1,000 hours during the Plan year.

Participant accounts: Each participant's account is credited with the participant's deferral contributions and an allocation of (a) the Company's match contribution, if any, (b) the Company's profit sharing contribution, if any, and (c) Plan earnings and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their participant deferral contributions plus actual earnings thereon. Vesting in the Company contributions portion of their accounts plus earnings is based on years of continuous service. A participant is 100% vested in their employer match and profit sharing account after six years of credited service.

Investment options: Each participant has the option to invest their account balance and contributions in selected investment options as made available and determined by the Plan Administrator. Each participant has the option to transfer monies between funds and change their investment options daily.

Note 1. Plan Description (Continued)

Notes receivable from participants: Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of the present value of participant's vested interest in his account. The $50,000 maximum loan amount is reduced by the highest loan balance during the past twelve months minus the loan balance on the date a new loan is made. Note terms may not exceed five years, except for the purchase of a primary residence, in which case the note term cannot exceed 30 years. The notes are secured by the balance in the participant's account and bear an interest rate equal to the prime rate as published in the Wall Street Journal. Interest rates on current plan notes range from 3.25% to 4.00%. Principal and interest are paid ratably through payroll deductions.

Payment of benefits: Upon termination of service for any reason, participants may elect to receive a lump-sum cash amount equal to the value of their vested account. A participant may elect to receive installment payments only for required minimum distributions. In addition, in-service withdrawals at age 59½ and hardship withdrawals are allowed by the Plan from the vested accounts.

Forfeited accounts: At December 31, 2012 and 2011, forfeited nonvested accounts totaled approximately $8,900 and $8,200, respectively. These accounts will be used to pay plan expenses and then to reduce employer contributions. During the year ended December 31, 2012, $7,600 of forfeitures were used to pay plan expenses.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contacts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The 401(k) Plan Committee determines the Plan's valuation policies utilizing information provided by the investment custodian and investment advisor. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is accounted for on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/(depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value 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.

Note 2. Summary of Significant Accounting Policies (Continued)

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the terms of the plan document.

Excess contributions payable: Amounts payable for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions.

Payment of benefits: Benefit payments to participants are recorded when paid.

Recent accounting pronouncement: In October 2012, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification (ASC), including plan accounting. These amendments include technical corrections and improvements to the ASC and conforming amendments related to fair value measurements. The amendments in this Update will generally be effective for fiscal periods beginning after December 15, 2013, for non public entities, except for amendments in this Update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financial statements. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

Subsequent events: Plan management has evaluated subsequent events through July 29, 2013, the date the financial statements were available to be issued.

Note 3. Information Certified or Provided by TD Ameritrade Trust Company, the Current Trustee, and Fifth Third Bank, the Former Trustee

The following is a summary of the Plan's asset information as of December 31, 2012 and 2011, and for the year ended December 31, 2012, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by TD Ameritrade Trust Company, the current trustee, and Fifth Third Bank, the former trustee of the Plan. The Plan Administrator has obtained certifications from the current and former trustees that information provided to the Plan Administrator by them, related to the following assets, is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and the supplemental schedule related to the following assets:

	December 31,	
	2012**	2011*
Cash, interest bearing	$ 140,000	$ -
Shares of registered investment companies, at fair value	4,936,436	4,280,423
Collective investment trust, at contract value	687,931	837,705
Notes receivable from participants	-	202,638

*Assets certified by Fifth Third Bank as complete and accurate
**Assets certified by TD Ameritrade Trust Company as complete and accurate

TD Ameritrade Trust Company also certified to the completeness and accuracy of $3,612 of net appreciation in fair value of investments and $105,466 of interest and dividends related to the aforementioned plan assets for the period from November 12, 2012 to December 31, 2012.

Note 3. Information Certified or Provided by TD Ameritrade Trust Company, the Current Trustee, and Fifth Third Bank, the Former Trustee (Continued)

Fifth Third Bank also certified to the completeness and accuracy of $576,022 of net appreciation in fair value of investments and $51,904 of interest and dividends related to the aforementioned plan assets for the period January 1, 2012 through November 30, 2012.

Note 4. Investments

The following table presents investments that represent 5% or more of the Plan's net assets as of December 31, 2012 and 2011:

	2012	2011
Investments at fair value, as determined by quoted market prices:		
Shares of registered investment companies:		
American Beacon Large-Cap Value Investor Fund	$ -	$ 441,649
Goldman Sachs Small-Cap Value Fund	-	274,980
American Funds Europacific Growth Fund	-	343,103
Harbor International Fund	-	447,205
RS Partners Fund	-	305,942
Fifth Third Equity Index Preferred Fund	-	1,065,518
PIMCO Total Return Fund	-	524,945
Columbia Mid-Cap Index Fund	-	322,437
DFA Inflation-Protected Securities I Fund	459,088	-
DFA U.S. Micro-Cap I Fund	410,272	-
DFA U.S. Large-Cap Value III Fund	613,269	-
PIMCO Foreign Bond (USD-Hedged) I Fund	376,735	-
Vanguard 500 Index Signal Fund	684,013	-
Vanguard Small-Cap Value Index Admiral Fund	438,375	-
Vanguard Total Bond Market Index Signal Fund	494,399	-
Investments as reported by the fund's sponsor:		
Collective investment trust:		
Fifth Third Stable Value Fund, at contract value	-	837,705
Fifth Third Stable Value Fund, at fair value	-	848,254
Morley Stable Value Fund, at contract value	687,931	-
Morley Stable Value Fund, at fair value	701,126	-

Note 5. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of fair value hierarchy under the Fair Value Measurements and Disclosures Topic of FASB ASC 820 are described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or liability; • Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

Cash, interest bearing: Interest bearing cash is valued based on cost which approximates fair value.

Shares of registered investment companies: Shares of registered investment companies are valued at the daily closing price as reported by the fund. Shares of registered investment companies held by the Plan are open-end funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The shares of registered investment companies held by the Plan are deemed to be actively traded.

Collective investment trust: Investments in collective investment trust funds are valued at net asset value (NAV) per unit of the common collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimating fair value. The NAV is based on the fair value of underlying investments compromising the trust less its liabilities as reported in the audited financial statements of the collective trust at the end of the year. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV.

Note 5. Fair Value Measurements (Continued)

Changes in Fair Value Levels

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2012, there were no transfers in or out of Level 3.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

	2012			
	Assets Measured at Fair Value			
Asset Category:	Total	Level 1	Level 2	Level 3
Cash, interest bearing	$ 140,000	$ -	$ 140,000	$ -
Shares of registered investment companies:				
Diversified Emerging Markets	266,714	266,714	-	-
Commodities Broad Basket	273,831	273,831	-	-
Foreign Large-Cap Blend	202,071	202,071	-	-
Foreign Large-Cap Value	222,440	222,440	-	-
Foreign Small/Mid-Cap Blend	179,088	179,088	-	-
Foreign Small/Mid-Cap Value	186,752	186,752	-	-
Global Real Estate	129,390	129,390	-	-
Inflation-Protected Bond	459,088	459,088	-	-
Intermediate-Term Bond	494,399	494,399	-	-
Large-Cap Blend	684,013	684,013	-	-
Large-Cap Value	613,269	613,269	-	-
Small-Cap Blend	410,272	410,272	-	-
Small-Cap Value	438,374	438,374	-	-
World Bond	376,735	376,735	-	-
Collective Investment Trust:				
Stable Asset	701,126	-	701,126	-
	$ 5,777,562	$ 4,936,436	$ 841,126	$ -

Note 5. Fair Value Measurements (Continued)

	2011			
	Assets Measured at Fair Value			
Asset Category:	Total	Level 1	Level 2	Level 3
Shares of registered investment companies:				
Diversified Emerging Markets	$ 26,919	$ 26,919	$ -	$ -
Large-Cap Blend	1,065,518	1,065,518	-	-
Large-Cap Value	467,224	467,224	-	-
Large-Cap Growth	95,085	95,085	-	-
Mid-Cap Blend	322,437	322,437	-	-
Mid-Cap Value	49,478	49,478	-	-
Mid-Cap Growth	27,514	27,514	-	-
Small-Cap Growth	47,483	47,483	-	-
Small-Cap Blend	305,942	305,942	-	-
Small-Cap Value	274,980	274,980	-	-
High Yield Bond	20,529	20,529	-	-
Target Date	84,735	84,735	-	-
Retirement Income	152	152	-	-
Real Estate	21,585	21,585	-	-
Foreign Large Blend	790,308	790,308	-	-
Moderate Allocation	155,589	155,589	-	-
Intermediate-Term Bond	524,945	524,945	-	-
Collective Investment Trust:				
Stable Asset	848,254	-	848,254	-
	$ 5,128,677	$ 4,280,423	$ 848,254	$ -

The following tables summarize investments measured at fair value based on net asset value per unit as of December 31, 2012 and 2011:

	2012			
	Fair Value Estimated Using Net Asset Value per Unit			
Asset Category	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Collective Investment Trust:				
Stable asset (a)	$ 701,126	$ -	Immediate	12 months

Note 5. Fair Value Measurements (Continued)

	2011			
	Fair Value Estimated Using Net Asset Value per Unit			
Asset Category	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Collective Investment Trust:				
Stable asset (b)	$ 848,254	$ -	Immediate	12 months

(a) This category seeks to provide preservation of capital, relatively stable returns consistent with its comparatively low risk profile and liquidity for benefit-responsive payments. The fund invests primarily in a variety of high quality stable value investment contracts (the performance of which may be predicated on underlying fixed income securities), as well as cash and cash equivalents. It is intended that the fund's stable value investment contracts will maintain a minimum weighted average credit quality rating of A or better. The underlying fixed income securities must be rated investment grade and meet issuer diversification guidelines.

(b) This category seeks to protect against market price volatility, obtain consistent income return and provide liquidity for benefit payments and withdrawal. The Fund invests primarily in investment contracts issued by insurance companies, banks and other financial institutions, and other instruments authorized. Under normal circumstances, the trustee will invest 50-80% of the Fund assets in guaranteed investment contracts (GICs) and GIC alternatives, intending to maintain a dollar-weighted average maturity between two and five years. When the trustee believes that market conditions warrant a defensive posture, up to 100% of the Fund's assets may be invested in money market instruments.

Note 6. Related Party Transactions

Certain investments held by the Plan during 2012 were shares of registered investment companies and collective investment trust managed by Fifth Third Bank. Fifth Third Bank is the former trustee of the Plan, as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Fees paid by the Plan for management services were approximately $15,500 for the year ended December 31, 2012.

Certain administrative functions are performed by officers or employees of the Company for which they receive no compensation from the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan.

Note 7. Plan Termination

Although they have not expressed any intent to do so, the Company has the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants become fully vested in their accounts.

Note 8. Income Tax Status and Subsequent Event

The Plan has adopted a nonstandardized form of a prototype plan sponsored by Fifth Third Bank. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan has been amended since the prototype plan received the opinion letter. The Plan Administrator believes the Plan is designed and currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Effective January 1, 2013, the Plan adopted a volume submitter plan sponsored by DWC ERISA Consultants, LLC. This adoption effectively amended and restated the Plan document in its entirety, however, resulting in no significant changes to Plan provisions.

Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. federal, state or local authorities for years before 2009.

Note 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2012 and 2011:

	2012	2011
Net assets available for benefits per the financial statements	$ 5,975,623	$ 5,306,493
Differences in:		
Cash, interest bearing	(140,000)	-
Employer contributions receivable	140,000	-
Notes receivable from participants	(239,024)	(202,638)
Participant loans	239,024	202,638
Excess contributions refundable	29,678	14,273
Common collective trust	(13,251)	1,054,968
Shares of registered investment companies	-	(1,065,517)
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	13,195	10,549
Net assets available for benefits per the Form 5500	$ 6,005,245	$ 5,320,766

Note 9. Reconciliation of Financial Statements to Form 5500 (Continued)

The following is a reconciliation of the changes in net assets available for benefits for the year ended December 31, 2012 per the financial statements to the Form 5500:

Net increase in net assets available for benefits per the financial statements	$	669,130
Adjustment for:		
Interest income on notes receivable from participants		(262)
Investment income		(699)
Corrective distributions		(14,273)
Benefits paid directly to participants		2,960
Administrative expenses		(2,055)
Employer contributions		9,796
Participant contributions		19,882
Net increase in net assets available for benefits per the Form 5500	$	684,479

Note 10. Prohibited Transactions

During 2012, the Plan Sponsor, due to a change in Plan recordkeeping and trustee, did not deposit approximately $9,500 of payments on notes receivable from participants within the required timeframe as stated by the DOL regulations. The DOL considers late deposits to be prohibited transactions.

Berner Foods and Beverage, Inc. Profit Sharing 401(k) Plan

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
December 31, 2012

Participant contributions transferred late to plan:	Total that constitute prohibited non-exempt transactions
$ 9,539	$ 9,539

☑ Check here if late participant loan repayments are included:	Contributions not corrected	Contributions corrected outside of VFCP	Contributions corrected or pending correction in VFCP	Total pending and fully corrected under VFCP and PTE 2002-51
2012	$ 9,539	$ -	$ -	$ -

Berner Foods and Beverage, Inc. Profit Sharing 401(k) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2012

	(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value	
			Cash, interest bearing:			
			FDIC Insured Money Market Deposit Account		$ 140,000	
*		TD Bank USA	Shares of Registered Investment Companies:			
		Dimensional Fund Advisors	Emerging Markets Core Equity I Fund	**	266,714	
		Dimensional Fund Advisors	Global Real Estate Securities I Fund	**	129,390	
		Dimensional Fund Advisors	Inflation-Protected Securities I Fund	**	459,088	
		Dimensional Fund Advisors	International Small Cap Value I Fund	**	186,752	
		Dimensional Fund Advisors	International Small Company I Fund	**	179,088	
		Dimensional Fund Advisors	International Value III Fund	**	222,440	
		Dimensional Fund Advisors	U.S. Micro Cap I Fund	**	410,272	
		Dimensional Fund Advisors	U.S. Large Cap Value III Fund	**	613,269	
		PIMCO Funds	Commodities PLUS Strategy Instl. Fund	**	273,831	
		PIMCO Funds	Foreign Bond (USD-Hedged) I Fund	**	376,734	
		The Vanguard Group, Inc.	500 Index Signal Fund	**	684,013	
		The Vanguard Group, Inc.	Developed Markets Index Admiral Fund	**	202,071	
		The Vanguard Group, Inc.	Small Cap Value Index Admiral Fund	**	438,375	
		The Vanguard Group, Inc.	Total Bond Market Index Signal Fund	**	494,399	
					4,936,436	
			Common Collective Trust:			
		Union Bond & Trust Company	Morley Stable Value Fund	**	687,931	***
*		Participants	Notes receivable interest rates ranging from 3.25% to 4.00%, maturing February 2013 through April 2041	**	239,024	
					$ 6,003,391	

* Indicates a party-in-interest as defined by ERISA.
** Cost information is not required for participant-directed investments.
*** This investment is presented at contract value to be consistent with the Form 5500 filing

The above information, except for notes receivable from participants, has been certified or provided by TD Ameritrade Trust Company, the current trustee of the Plan, as complete and accurate.

Berner Foods and Beverage, Inc. Profit Sharing 401(k) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2012

	(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value	
			Cash, interest bearing:			
			FDIC Insured Money Market Deposit Account		$ 140,000	
*		TD Bank USA	Shares of Registered Investment Companies:			
		Dimensional Fund Advisors	Emerging Markets Core Equity I Fund	**	266,714	
		Dimensional Fund Advisors	Global Real Estate Securities I Fund	**	129,390	
		Dimensional Fund Advisors	Inflation-Protected Securities I Fund	**	459,088	
		Dimensional Fund Advisors	International Small Cap Value I Fund	**	186,752	
		Dimensional Fund Advisors	International Small Company I Fund	**	179,088	
		Dimensional Fund Advisors	International Value III Fund	**	222,440	
		Dimensional Fund Advisors	U.S. Micro Cap I Fund	**	410,272	
		Dimensional Fund Advisors	U.S. Large Cap Value III Fund	**	613,269	
		PIMCO Funds	Commodities PLUS Strategy Instl. Fund	**	273,831	
		PIMCO Funds	Foreign Bond (USD-Hedged) I Fund	**	376,734	
		The Vanguard Group, Inc.	500 Index Signal Fund	**	684,013	
		The Vanguard Group, Inc.	Developed Markets Index Admiral Fund	**	202,071	
		The Vanguard Group, Inc.	Small Cap Value Index Admiral Fund	**	438,375	
		The Vanguard Group, Inc.	Total Bond Market Index Signal Fund	**	494,399	
					4,936,436	
			Common Collective Trust:			
		Union Bond & Trust Company	Morley Stable Value Fund	**	687,931	***
*		Participants	Notes receivable interest rates ranging from 3.25% to 4.00%, maturing February 2013 through April 2041	**	239,024	
					$ 6,003,391	

* Indicates a party-in-interest as defined by ERISA.
** Cost information is not required for participant-directed investments.
*** This investment is presented at contract value to be consistent with the Form 5500 filing

The above information, except for notes receivable from participants, has been certified or provided by TD Ameritrade Trust Company, the current trustee of the Plan, as complete and accurate.