# 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:
- [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
BOISSET FAMILY ESTATES, INC. RETIREMENT SAVINGS PLAN

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

**1c** Effective date of plan 01/01/2010

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

BOISSET FAMILY ESTATES, INC.

849 ZINFANDEL LANE
ST. HELENA, CA 94574

**2b** Employer Identification Number (EIN)
94-2681575

**2c** Sponsor's telephone number
707-963-3141

**2d** Business code (see instructions)
312130

**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. | 10/15/2013 | KELLEY NOWROUZ |
| | **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 ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

BOISSET FAMILY ESTATES, INC.

849 ZINFANDEL LANE
ST. HELENA, CA 94574

**3b** Administrator's EIN
94-2681575

**3c** Administrator's telephone number
707-963-3141

**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** | 177 |
| **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** | 172 |
| **b** | Retired or separated participants receiving benefits | **6b** | 5 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 12 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 189 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 189 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 116 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 4 |
| **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)** | X | 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)** | X | 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)** | X | 1 | **A** (Insurance Information) |
| **(4)** | X | | **C** (Service Provider Information) |
| **(5)** | X | | **D** (DFE/Participating Plan Information) |
| **(6)** | | | **G** (Financial Transaction Schedules) |

# SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Insurance Information

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

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

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

OMB No. 1210-0110

**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
BOISSET FAMILY ESTATES, INC. RETIREMENT SAVINGS PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
BOISSET FAMILY ESTATES, INC.

**D** Employer Identification Number (EIN)
94-2681575

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

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

**1** Coverage Information:

**(a)** Name of insurance carrier

ING LIFE INSURANCE AND ANNUITY COMPANY

| **(b)** EIN | **(c)** NAIC code | **(d)** Contract or identification number | **(e)** Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|---|---|---|---|---|---|
| | | | | **(f)** From | **(g)** To |
| 71-0294708 | 86509 | 877392 | 116 | 01/01/2012 | 12/31/2012 |

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

| **(a)** Total amount of commissions paid | **(b)** Total amount of fees paid |
|---|---|
| 9529 | 1847 |

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

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

FINANCIAL TELESIS INC/JHW
4340 REDWOOD HWY
STE A-23
SAN RAFAEL, CA 94903

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| 9529 | | | 3 |

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

ALLIANCE BENEFIT GROUP OF HOUSTON
7425 HOLLISTER
HOUSTON, TX 77040

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | 1847 | TPA FEES | 5 |

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

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

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

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

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

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

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

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

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

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

## Part II Investment and Annuity Contract Information

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

| | | | |
|---|---|---|---|
| 4 | Current value of plan's interest under this contract in the general account at year end | 4 | |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 4012679 |

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

| | | | | | |
|---|---|---|---|---|---|
| b | Balance at the end of the previous year | | | 7b | 39070 |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | 31508 | | |
| | (2) Dividends and credits | 7c(2) | 0 | | |
| | (3) Interest credited during the year | 7c(3) | 1265 | | |
| | (4) Transferred from separate account | 7c(4) | 55643 | | |
| | (5) Other (specify below) | 7c(5) | 243 | | |
| | ▶ LOAN REPAYMENTS | | | | |
| | (6) Total additions | | | 7c(6) | 88659 |
| d | Total of balance and additions (add lines **7b** and **7c(6)**). | | | 7d | 127729 |
| e | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 875 | | |
| | (2) Administration charge made by carrier | 7e(2) | 101 | | |
| | (3) Transferred to separate account | 7e(3) | 0 | | |
| | (4) Other (specify below) | 7e(4) | 954 | | |
| | ▶ FEES | | | | |
| | (5) Total deductions | | | 7e(5) | 1930 |
| f | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | 7f | 125799 |

## Part III Welfare Benefit Contract Information

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

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

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

| | | | | |
|---|---|---|---|---|
| **9** Experience-rated contracts: | | | | |
| **a** Premiums: (1) Amount received | **9a(1)** | | | |
| (2) Increase (decrease) in amount due but unpaid | **9a(2)** | | | |
| (3) Increase (decrease) in unearned premium reserve | **9a(3)** | | | |
| (4) Earned (**(1)** + **(2)** - **(3)**) | | | **9a(4)** | 0 |
| **b** Benefit charges (1) Claims paid | **9b(1)** | | | |
| (2) Increase (decrease) in claim reserves | **9b(2)** | | | |
| (3) Incurred claims (add **(1)** and **(2)**) | | | **9b(3)** | 0 |
| (4) Claims charged | | | **9b(4)** | |
| **c** Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | | |
| (A) Commissions | **9c(1)(A)** | | | |
| (B) Administrative service or other fees | **9c(1)(B)** | | | |
| (C) Other specific acquisition costs | **9c(1)(C)** | | | |
| (D) Other expenses | **9c(1)(D)** | | | |
| (E) Taxes | **9c(1)(E)** | | | |
| (F) Charges for risks or other contingencies | **9c(1)(F)** | | | |
| (G) Other retention charges | **9c(1)(G)** | | | |
| (H) Total retention | | | **9c(1)(H)** | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) | | | **9c(2)** | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | **9d(1)** | |
| (2) Claim reserves | | | **9d(2)** | |
| (3) Other reserves | | | **9d(3)** | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.) | | | **9e** | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | **10a** | |
| **b** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. | | | **10b** | |

Specify nature of costs ▶

## Part IV Provision of Information

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

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

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2012**<br>**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
BOISSET FAMILY ESTATES, INC. RETIREMENT SAVINGS PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
BOISSET FAMILY ESTATES, INC.

**D** Employer Identification Number (EIN)
94-2681575

## 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)

ING MUTUAL FUNDS

95-4516049

| (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? |
|---|---|---|---|---|---|---|
| 28 52 63 | INVESTMENT PRODUCT PROVI | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 11191 | Yes [ ] No [X] |

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

ING LIFE INSURANCE & ANNUITY CO

71-0294708

| (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? |
|---|---|---|---|---|---|---|
| 26 60 64 65 66 | SERVICE PROVIDER | 0 | Yes [X] No [ ] | Yes [X] No [ ] | 9237 | Yes [ ] No [X] |

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

AMERICAN FUNDS

95-1411037

| (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? |
|---|---|---|---|---|---|---|
| 28 52 63 | INVESTMENT PRODUCT PROVI | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 6137 | Yes [ ] No [X] |

**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
BOISSET FAMILY ESTATES, INC. RETIREMENT SAVINGS PLAN

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

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
BOISSET FAMILY ESTATES, INC.

**D** Employer Identification Number (EIN)
94-2681575

**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: CONTRACT SEPARATE ACCOUNT

**b** Name of sponsor of entity listed in (a): ING LIFE INSURANCE & ANNUITY CO

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 71-0294708-000 | P | 4138480 |

**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) |
|---|---|---|

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

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

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

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

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

# 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
BOISSET FAMILY ESTATES, INC. RETIREMENT SAVINGS PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
BOISSET FAMILY ESTATES, INC.

**D** Employer Identification Number (EIN)
94-2681575

## 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 | 20524 |
| **(2)** Participant contributions | 1b(2) | 0 | 39780 |
| **(3)** Other | 1b(3) | | |
| **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) | 76943 | 124967 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 3352986 | 4012679 |
| **(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) | | |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 39071 | 125801 |
| **(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 | 3469000 | 4323751 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | 0 | 0 |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | 0 | 976 |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 976 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 3469000 | 4322775 |

## 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) | 172270 | |
| | **(B)** Participants | 2a(1)(B) | 492369 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 50911 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 715550 |
| **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) | 3144 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 3144 |
| | **(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) | | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 0 |
| | **(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) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 464630 |
| (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) | | |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1183324 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 322709 | |
| (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) | | 322709 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 1932 |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | 4908 | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 4908 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 329549 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 853775 |
| 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: SHEA LABAGH DOBBERSTEIN **(2)** EIN: 94-2290202

**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 | | 380946 |
| **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 | |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
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
BOISSET FAMILY ESTATES, INC. RETIREMENT SAVINGS PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
BOISSET FAMILY ESTATES, INC.

**D** Employer Identification Number (EIN)
94-2681575

## 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): 71-0294708

**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):

# BOISSET FAMILY ESTATES, INC.
# RETIREMENT SAVINGS PLAN

## FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

Year Ended December 31, 2012

BOISSET FAMILY ESTATES, INC.
RETIREMENT SAVINGS PLAN

Year Ended December 31, 2012

Table of Contents


| | Page |
|---|---|
| Independent Auditors' Report | 1-2 |
| Statements of Net Assets Available for Benefits as of December 31, 2012 and 2011 | 3 |
| Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2012 | 4 |
| Notes to Financial Statements | 5-16 |
| Supplemental Schedules: | |
| Schedule H – Line 4a: Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2012 | 17 |
| Schedule H – Line 4i: Schedule of Assets (Held at End of Year) as of December 31, 2012 | 18 |

SHEA LABAGH DOBBERSTEIN
*Certified Public Accountants, Inc.*

# INDEPENDENT AUDITORS' REPORT

TO THE PLAN ADMINISTRATOR AND PARTICIPANTS OF
BOISSET FAMILY ESTATES, INC. RETIREMENT SAVINGS PLAN

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of BOISSET FAMILY ESTATES, INC. RETIREMENT SAVINGS 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**

Plan 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.

**Auditors' Responsibility**

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

**Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by ING Life Insurance and Annuity Company, the insurance company, except for comparing such information with the related information included in the financial statements and supplemental Schedule H – Line 4i: Schedule of Assets (Held at End of Year). We have been informed by the plan administrator that the insurance company holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the insurance company as of December 31, 2012 and 2011 and for the year ended December 31, 2012, that the information provided to the plan administrator by the insurance company is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter – Supplemental Schedules**

The supplemental Schedule H – Line 4a: Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2012, and Schedule H – Line 4i: Schedule of Assets (Held at End of Year) as of December 31, 2012, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are 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 in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

**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 by the insurance company, 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.

SHEA LABAGH DOBBERSTEIN
Certified Public Accountants, Inc.



San Francisco, California
October 11, 2013

BOISSET FAMILY ESTATES, INC.
RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

| | December 31, 2012 | December 31, 2011 |
|---|---|---|
| **ASSETS** | | |
| INVESTMENTS, AT FAIR VALUE | | |
| Pooled Separate Accounts | $ 4,012,679 | $ 3,352,986 |
| Guaranteed Interest Account | 128,143 | 39,430 |
| TOTAL INVESTMENTS | 4,140,822 | 3,392,416 |
| RECEIVABLES | | |
| Participant Contributions | 39,780 | - |
| Employer Contributions | 20,524 | - |
| Notes Receivable from Participants | 124,967 | 76,943 |
| TOTAL RECEIVABLES | 185,271 | 76,943 |
| TOTAL ASSETS | 4,326,093 | 3,469,359 |
| **LIABILITIES** | | |
| OTHER LIABILITIES | 976 | - |
| NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE | 4,325,117 | 3,469,359 |
| ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR INTEREST IN GUARANTEED INTEREST ACCOUNT RELATING TO FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS | (2,342) | (359) |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 4,322,775 | $ 3,469,000 |

See accompanying notes to financial statements.

BOISSET FAMILY ESTATES, INC.
RETIREMENT SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2012

ADDITIONS

| | | |
|---|---|---|
| ADDITIONS TO NET ASSETS ATTRIBUTED TO: | | |
| INVESTMENT INCOME | | |
| Net Appreciation in Fair Value of Investments | $ | 463,365 |
| Interest Income | | 1,265 |
| TOTAL INVESTMENT INCOME | | 464,630 |
| INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS | | 3,144 |
| CONTRIBUTIONS | | |
| Participants | | 492,369 |
| Employer | | 172,270 |
| Rollover | | 50,911 |
| TOTAL CONTRIBUTIONS | | 715,550 |
| TOTAL ADDITIONS | | 1,183,324 |

DEDUCTIONS

| | | |
|---|---|---|
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | | |
| BENEFITS PAID TO PARTICIPANTS | | 324,641 |
| ADMINISTRATIVE EXPENSES | | 4,908 |
| TOTAL DEDUCTIONS | | 329,549 |
| NET INCREASE IN NET ASSETS | | 853,775 |
| NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR | | 3,469,000 |
| NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR | $ | 4,322,775 |

See accompanying notes to financial statements.

BOISSET FAMILY ESTATES, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

## NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Boisset Family Estate Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General – The Plan was established on January 1, 2010 to provide retirement benefits for employees of Boisset Family Estates, Inc. and its wholly owned subsidiary, Raymond Vineyard & Cellar, Inc., a participating employer of the Plan (together, the "Company"). The Plan is a defined contribution plan covering all eligible employees who have reached at least 21 years of age and are not leased employees, union employees, residents of Puerto Rico or temporarily assigned Japanese Nationals. Employees become eligible to participate following 3 months of employment with the Company and may join the Plan on the first day of the quarter following the date on which all eligibility requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and certain provisions of the Internal Revenue Code ("IRC"). The Board of Trustees is responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Trustees.

The Plan provides for a Plan administrator who is responsible for keeping accurate and complete records with regard to the Plan's operations, informing participants of changes or amendments to the Plan, ensuring that the Plan conforms to the law and to government regulations, and providing participants with any reports and documents required by law.

Participant Contributions – Participants may contribute up to 100% of their pretax annual compensation, as defined in the Plan. Additionally, participants may also make a separate election to defer up to 100% of any bonus compensation. Participant contributions from all sources are limited to an annual maximum of $17,000 for the year ended December 31, 2012. Participants who have reached at least 50 years of age by the end of the calendar year may also make additional "catch-up" contributions limited to an annual maximum of $5,500 for the year ended December 31, 2012. A participant may increase or decrease the amount of contributions on the first day of each Plan quarter. Participants are permitted to make rollover contributions representing distributions received from other qualified plans.

Employer Contributions – The Company may also make discretionary matching and profit sharing contributions to the Plan. For the year ended December 31, 2012, the Company made matching contributions to each participant equal to 50% of the participant's contribution, limited to 3% of the participant's annual compensation, as defined by the Plan. For 2012, the Company elected to make no profit sharing contributions to the Plan.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Participant Accounts – The Plan maintains an account for each participant which is credited with the participant's contributions and Company matching contributions, as well as allocations of the Company's profit sharing contribution and Plan earnings. Participant accounts are charged with an allocation of certain administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. 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 voluntary contributions and rollover contributions, plus actual earnings thereon. Vesting in the Company's discretionary matching and profit sharing contributions is based on years of continuous service. Participants vest at a rate of 20% per each year of service and are 100% vested after five years of service.

Investment Options – Upon enrollment in the Plan, a participant may direct the investment of his or her account balance into the various investment funds offered by the Plan.

Notes Receivable from Participants – Participants may borrow from their vested account balances provided they meet the Plan's eligibility requirements. The minimum loan amount is $1,000 and the maximum amount is the lesser of one-half of the participant's vested account balance or $50,000. Loan terms range up to five years, except for loans used to finance the purchase of a primary residence. Participants may have only one loan outstanding at a time from the Plan. The loans are secured by the balance in the participant's account. Interest is charged at a rate commensurate with the prevailing interest rate charged on similar loans under like circumstances by persons in the business of lending money. Principal and interest are repaid ratably through payroll deductions and loans are due immediately upon termination of employment. At December 31, 2012, interest rates on outstanding loans ranged from 4.25% to 6.00% with maturity dates that range from June 2013 to December 2027.

Payment of Benefits – Upon termination of service due to death, disability, or retirement, a participant may receive a lump-sum distribution or a direct rollover distribution into a qualified plan. Normal retirement age is the later of a participant's 62$^{nd}$ birthday or the 5$^{th}$ anniversary of the first day of the Plan year in which participation in the plan commenced. A participant who has reached age 59½ may also elect to receive certain pre-retirement distributions. A participant may also be eligible for a withdrawal due to financial hardship in certain circumstances.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Payment of Benefits (Continued) – Terminated participants with account balances over $5,000 may delay receipt of distributions. If the participant's account balance is between $1,000 and $5,000, and no distribution instructions have been received from such participant, the account may be rolled over into an individual retirement account as determined by the plan administrator. Accounts of terminated participants with balances of less than $1,000 will be distributed directly to the participant in the form of a lump-sum payment. Benefit payments to the participant generally must begin by the later of the year after the participant attains age 70½ or the year in which the participant terminates employment.

Forfeited Accounts – The unvested portion of a participant's account is forfeited upon separation of employment. Forfeited accounts are applied to reduce employer contributions or pay administrative expenses of the Plan. At December 31, 2012 and 2011, forfeited non-vested accounts totaled $18,325 and $4,507. During the year ended December 31, 2012, forfeitures of $6,558 were used to reduce employer contributions to the Plan.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The Plan's financial statements are prepared under the accrual basis of accounting, in conformity with accounting principles generally accepted in the United States of America.

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 Plan invests in a fully benefit-responsive investment contract through the ING Fixed Account. The Statements of Net Assets Available for Benefits present the fair value of the investment in the fully benefit-responsive investment contract as well as the adjustment of the investment in the fully benefit-responsive investment contract from fair value to contract value relating to the investment contract. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates – The preparation of financial statements in conformity 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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of changes in net assets available for benefits during the reporting period. Actual results may 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. See Note 3 for further discussion of fair value measurements.

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

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses when they are incurred. No allowance for credit losses has been recorded as of December 31, 2012 or 2011. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Expenses – Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Payment of Benefits – Benefits are recorded when paid.

Subsequent Events – The Plan administrator has evaluated subsequent events through October 11, 2013, the date the financial statements were available to be issued.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncements – In May 2011, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. Generally Accepted Accounting Principles* ("GAAP") *and International Financial Reporting Standards* ("IFRSs"). ASU 2011-04 amended Accounting Standards Codification ("ASC") 820 *Fair Value Measurements and Disclosures* to converge the fair value measurement guidance in U.S. GAAP and IFRSs. Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle or requirement for measuring fair value. In addition, ASU 2011-04 requires additional fair value disclosures, although certain of these new disclosures are not required for nonpublic entities. The Plan adopted this update prospectively as of January 1, 2012. The adoption of this update did not have an effect on the Plan's net assets available for benefits or changes in net assets available for benefits. See Note 3 for the additional fair value disclosures.

NOTE 3 – 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 l) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

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 specified (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 measurement.

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

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

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

Pooled Separate Accounts: Valued using the market approach at their accumulation unit value ("AUV"). The separate account is valued daily as the number of accumulation units held multiplied by the AUV. The AUV is first established when a new fund starts (typically, the beginning AUV is $10) and is then determined daily based on the net asset value of shares of the underlying fund, dividends and the contract's account charges.

Guaranteed Interest Account: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

These methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

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

| | 2012 | | |
|---|---|---|---|
| | Level 2 | Level 3 | Total |
| Pooled Separate Accounts: | | | |
| Asset Allocation Funds | $ 587,506 | $ - | $ 587,506 |
| Balanced Funds | 78,801 | - | 78,801 |
| Bond Funds | 580,276 | - | 580,276 |
| International Funds | 533,098 | - | 533,098 |
| Large Cap Growth Funds | 458,440 | - | 458,440 |
| Large Cap Value Funds | 571,483 | - | 571,483 |
| Mid Cap Funds | 759,118 | - | 759,118 |
| Small Cap Funds | 140,868 | - | 140,868 |
| Specialty Funds | 59,129 | - | 59,129 |
| Money Market Funds | 243,960 | - | 243,960 |
| | 4,012,679 | - | 4,012,679 |
| Guaranteed Interest Account | - | 128,143 | 128,143 |
| | $ 4,140,822 | $ 128,143 | $ 4,140,822 |

| | 2011 | | |
|---|---|---|---|
| | Level 2 | Level 3 | Total |
| Pooled Separate Accounts: | | | |
| Asset Allocation Funds | $ 398,464 | $ - | $ 398,464 |
| Balanced Funds | 56,581 | - | 56,581 |
| Bond Funds | 592,236 | - | 592,236 |
| International Funds | 315,573 | - | 315,573 |
| Large Cap Growth Funds | 496,457 | - | 496,457 |
| Large Cap Value Funds | 438,841 | - | 438,841 |
| Mid Cap Funds | 797,142 | - | 797,142 |
| Small Cap Funds | 60,153 | - | 60,153 |
| Specialty Funds | 27,052 | - | 27,052 |
| Money Market Funds | 170,487 | - | 170,487 |
| | 3,352,986 | - | 3,352,986 |
| Guaranteed Interest Account | - | 39,430 | 39,430 |
| | $ 3,352,986 | $ 39,430 | $ 3,392,416 |

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth a summary of the changes in the fair value of Level 3 assets for the for the year ended December 31, 2012:

| | Guaranteed Interest Account |
|---|---|
| Balance, Beginning of Year | $ 39,430 |
| Interest Income | 1,265 |
| Unrealized Gains Relating to Assets Still Held at the Reporting Date | 1,983 |
| Purchases | 87,394 |
| Sales | (1,929) |
| Balance, End of Year | $ 128,143 |

Unrealized gains from the guaranteed interest account are not included in the statement of changes in net assets available for benefits as the account is recorded at contract value for purposes of the net assets available for benefits.

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

| Instrument | Fair Value | Principal Valuation Technique | Unobservable Inputs | Range of Significant Input Values |
|---|---|---|---|---|
| Guaranteed Interest Account | $128,143 | Discounted Cash Flow | Crediting Interest Rate | 2.00% or greater |

## NOTE 4 – INFORMATION CERTIFIED BY THE INSURANCE COMPANY

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, except for the fair value of the ING Fixed Account, ING Life Insurance and Annuity Company ("ING") has certified the completeness and accuracy of all investments presented on the accompanying statements of net assets available for benefits as of December 31, 2012 and 2011, the fair value information in Note 3, the supplemental Schedule H, line 4i: Schedule of Assets (Held at End of Year) as of December 31, 2012, and the related investment income presented in the statement of changes in net assets available for benefits for the year ended December 31, 2012.

All investments are in participant-directed funds. ING, maintains the contributions in separate participant accounts under a group annuity contract, which are invested in various fund options as directed by each participant. The accounts are credited with contributions, actual earnings and unrealized appreciation on the investments and charged for Plan withdrawals, miscellaneous expenses, actual losses and unrealized depreciation on the investments.

The following is a summary of the certified information prepared by ING, furnished to the Plan administrator and included in the Plan's financial statements and supplemental schedules at December 31, 2012 and 2011. Investments representing greater than 5% of net assets are presented individually as follows:

| | 2012 | 2011 |
|---|---|---|
| Pooled Separate Accounts: | | |
| American Funds Capital World and Growth Fund | $ 220,878 | $ 86,358* |
| American Funds Fundamental Investors Fund | 226,829 | 178,185 |
| CRM Mid-Cap Value Fund | 384,265 | 401,805 |
| Fidelity Advisors New Insights Fund | 309,076 | 358,970 |
| ING GNMA Income Fund | 376,694 | 441,929 |
| ING Money Market Fund | 225,635 | 165,979* |
| T. Rowe Price Mid-Cap Value Fund | 279,729 | 243,445 |
| Other | 1,989,573 | 1,476,315 |
| Total Pooled Separate Accounts | $ 4,012,679 | $ 3,352,986 |
| Guaranteed Interest Account** | $ 128,143 | $ 39,430 |

* Asset is not greater than 5% of net assets but is included for comparative purposes.

** Contract value of $125,801 and $39,071 at December 31, 2012 and 2011 was certified by ING, respectively.

NOTE 4 – INFORMATION CERTIFIED BY THE INSURANCE COMPANY (Continued)

Investment income information certified by ING for the year ended December 31, 2012 is as follows:

| | |
|---|---|
| Net Appreciation in Fair Value of Pooled Separate Accounts | $ 463,365 |
| Interest Income | $ 1,265 |

NOTE 5 – GUARANTEED INTEREST ACCOUNT

As part of the ING Fixed Account, the Plan entered into a fully benefit-responsive group annuity contract ("Guaranteed Interest Account") with ING. ING maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals. The issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the Guaranteed Interest Account is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the Guaranteed Interest Account. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawals or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract is credited with an annual interest rate of no less than 2.00% for as long as the contract remains in force. Each calendar year, ING will set a floor interest rate which will be declared in writing, to the contract holder prior to its effective date. As of December 31, 2012 and 2011, the current rates were 2.00% and 2.25%, respectively.

Certain events may limit the ability of the Plan to transact at contract value with ING. A no surrender charge is assessed against contract withdrawals taken for reasons of participant retirement, severance from employment, death, disability, hardship, loan or in-service withdrawals after age 59 ½. There are restrictions on transfers to and from the Guaranteed Interest Account and a positive or negative Market Value Adjustment may apply if the contract is terminated by either ING or the Plan sponsor. The plan administrator does not believe that the occurrence of any such market value adjustment, which would limit the Plan's ability to transact at contract value with participants, or termination event is probable.

NOTE 5 – GUARANTEED INTEREST ACCOUNT (Continued)

During the years ended December 31, 2012 and 2011, the average yield generated by the Guaranteed Interest Account was as follows:

| | 2012 | 2011 |
|---|---|---|
| Average Yield: | | |
| Based on Actual Earnings | 1.51% | 2.00% |
| Based on Interest Rate Credited to Participants | 1.51% | 2.00% |

NOTE 6 – TAX STATUS

The Plan is a defined contribution plan designed to qualify as a tax-exempt plan under the IRC. A favorable opinion letter from the Internal Revenue Service was issued on March 31, 2008 regarding the qualified status of the prototype plan on which the terms of the Plan were based. The Plan has not filed for a separate determination letter, however, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe the Plan is qualified and the related trust is tax-exempt. Accordingly, no provision for federal or state income taxes has been made.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the federal and state taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan remains open to income tax examinations for years 2012, 2011, and 2010.

## NOTE 7 – RELATED PARTY TRANSACTIONS

The Plan's investments are managed by ING. ING maintains the Plan's assets under a group annuity contract, and, therefore, transactions for investment management services with ING qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services are netted against net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment.

The trustees of the Plan are members of management of the Company.

## NOTE 8 – PLAN TERMINATION

The Company has established the Plan with the expressed intention and expectation that it will continue the Plan. However, if circumstances make it impossible or inadvisable to continue the Plan, the Company reserves the right to terminate it at any time subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in any unvested portions of their accounts. Benefits will be held in the trust fund which will remain in existence until the Company requests the discontinuance of the trust agreement.

## NOTE 9 – RISKS AND UNCERTAINTIES

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

## NOTE 10 – DELINQUENT PARTICIPANT CONTRIBUTIONS

During the years ended December 31, 2012 and 2011, there were unintentional delays by the Company in remitting to the Plan's custodian, within the period prescribed by Department of Labor regulations, certain employee contributions and participant loan repayments totaling $380,946 and $267,747, respectively. The Company is currently calculating the amount of lost earnings arising from the delays which will be contributed to the accounts of the affected participants during the year ending December 31, 2013.

# SUPPLEMENTAL SCHEDULES

BOISSET FAMILY ESTATES, INC.
RETIREMENT SAVINGS PLAN

SCHEDULE H – LINE 4a: SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FEIN: 94-2681575

Plan Number: 001

Year Ended December 31, 2012

| Year | Participant Contributions Transferred Late to Plan<br>Check here if Late Participant Loan Repayments are included: ☒ | Total that Constitute Nonexempt Prohibited Transactions<br>Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|---|---|---|---|
| 2012 | $ 380,946 | $ 380,946 | $ - | $ - | $ - |
| 2011 | $ 267,747 | $ 267,747 | $ - | $ - | $ - |

BOISSET FAMILY ESTATES, INC.
RETIREMENT SAVINGS PLAN

SCHEDULE H – LINE 4i: SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FEIN: 94-2681575

Plan Number: 001

December 31, 2012

| (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | | (d) Cost | (e) Current Value |
|---|---|---|---|---|---|
| | | Pooled Separate Accounts: | | | |
| * | ING Life Insurance and Annuity Company | American Funds Capital World and Growth Fund | 22,957 Units | ^ | $ 220,878 |
| * | ING Life Insurance and Annuity Company | American Funds EuroPacific Fund | 1,385 Units | ^ | 24,705 |
| * | ING Life Insurance and Annuity Company | American Funds Fundamental Investors Fund | 18,766 Units | ^ | 226,829 |
| * | ING Life Insurance and Annuity Company | American Funds New Prospective Fund | 11,380 Units | ^ | 203,555 |
| * | ING Life Insurance and Annuity Company | American Funds The Growth Fund of America | 9,565 Units | ^ | 149,364 |
| * | ING Life Insurance and Annuity Company | Columbia High Yield Bond Fund | 13,219 Units | ^ | 203,582 |
| * | ING Life Insurance and Annuity Company | CRM Mid-Cap Value Fund | 29,358 Units | ^ | 384,265 |
| * | ING Life Insurance and Annuity Company | Fidelity Advisors New Insights Fund | 25,695 Units | ^ | 309,076 |
| * | ING Life Insurance and Annuity Company | Franklin Small-Cap Value Fund | 812 Units | ^ | 13,748 |
| * | ING Life Insurance and Annuity Company | Goldman Sachs Mid-Cap Value Fund | 1,178 Units | ^ | 13,943 |
| * | ING Life Insurance and Annuity Company | ING American Century Small-Cap Value Portfolio | 2,655 Units | ^ | 48,143 |
| * | ING Life Insurance and Annuity Company | ING FMR Diversified Mid-Cap Fund | 1,867 Units | ^ | 27,271 |
| * | ING Life Insurance and Annuity Company | ING GNMA Income Fund | 25,130 Units | ^ | 376,694 |
| * | ING Life Insurance and Annuity Company | ING Index Solution 2015 Fund | 7,140 Units | ^ | 84,074 |
| * | ING Life Insurance and Annuity Company | ING Index Solution 2025 Fund | 12,164 Units | ^ | 141,039 |
| * | ING Life Insurance and Annuity Company | ING Index Solution 2035 Fund | 16,859 Units | ^ | 193,133 |
| * | ING Life Insurance and Annuity Company | ING Index Solution 2045 Fund | 14,910 Units | ^ | 167,659 |
| * | ING Life Insurance and Annuity Company | ING Index Solution 2055 Fund | 128 Units | ^ | 1,577 |
| * | ING Life Insurance and Annuity Company | ING Index Solution Income Portfolio | 2 Units | ^ | 24 |
| * | ING Life Insurance and Annuity Company | ING Invesco Van Kampen Equity and Income Portfolio | 5,105 Units | ^ | 78,801 |
| * | ING Life Insurance and Annuity Company | ING JPMorgan Small-Cap Core Equity Fund | 687 Units | ^ | 10,490 |
| * | ING Life Insurance and Annuity Company | ING Mid-Cap Opportunities Fund | 598 Units | ^ | 12,838 |
| * | ING Life Insurance and Annuity Company | ING Money Market Holding Account | 1,581 Units | ^ | 18,325 |
| * | ING Life Insurance and Annuity Company | ING Money Market Fund | 20,205 Units | ^ | 225,635 |
| * | ING Life Insurance and Annuity Company | ING Real Estate Fund | 2,938 Units | ^ | 59,129 |
| * | ING Life Insurance and Annuity Company | ING Small Company Portfolio | 182 Units | ^ | 3,282 |
| * | ING Life Insurance and Annuity Company | ING Small-Cap Opportunities Fund | 2,014 Units | ^ | 40,093 |
| * | ING Life Insurance and Annuity Company | INVESCO Charter Fund | 10,852 Units | ^ | 170,385 |
| * | ING Life Insurance and Annuity Company | INVESCO Mid-Cap Core Equity Fund | 2,717 Units | ^ | 41,072 |
| * | ING Life Insurance and Annuity Company | Lord Abbott Developing Growth Fund | 1,809 Units | ^ | 25,112 |
| * | ING Life Insurance and Annuity Company | T. Rowe Price Mid-Cap Value Fund | 16,090 Units | ^ | 279,729 |
| * | ING Life Insurance and Annuity Company | Thornburg International Value Fund | 8,713 Units | ^ | 83,960 |
| * | ING Life Insurance and Annuity Company | Vanguard Equity Income Fund | 11,274 Units | ^ | 174,269 |
| | | | | | 4,012,679 |
| | | Guaranteed Interest Account: | | | |
| * | ING Life Insurance and Annuity Company | ING Fixed Account, Interest rate at 2% | | ^ | 128,143 |
| * | Notes Receivable from Participants | 10 Notes Receivable, bearing interest at rates ranging from 4.25% to 6.00%, with maturity dates ranging from June 2013 to December 2024. | | - | 124,967 |
| | | | | | $ 4,265,789 |

* Denotes Party-In-Interest as defined by ERISA.

^ Column (d) Cost is omitted for participant directed investments.

## Schedule H, Line 4i
## Schedule of Assets (Held At End of Year)

Name of Plan:

► Boisset Family Estates, Inc. Retirement Savings Plan

Employer Identification Number:► 94-2681575

For plan year (beginning/ending):► 01/01/2012 - 12/31/2012 Plan number:►001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | American Funds Cap World Grth and Inc Fnd | Mutual Fund | | 220,878 |
| | American Funds EuroPacific Grth Fund | Mutual Fund | | 24,705 |
| | American Funds Fundamental Inc SM CL 3 | Mutual Fund | | 226,829 |
| | American Funds New Perspective Fund | Mutual Fund | | 203,555 |
| | American Funds The Grth Fnd of Amer CL R3 | Mutual Fund | | 149,364 |
| | Columbia High Yield Bond Fund CL R4 | Mutual Fund | | 203,581 |
| | CRM Mid Cap Value Fund | Mutual Fund | | 384,265 |
| | Fidelity Advisor New Insights Fund | Mutual Fund | | 309,076 |
| | Franklin Small Cap Value Sec. Fund CL2 | Mutual Fund | | 13,748 |
| | Goldman Sachs Mid Cap Value Fnd - CL A | Mutual Fund | | 13,943 |
| | ING American Century Small-Mid Cap Value | Mutual Fund | | 48,143 |
| | ING Fixed Account | Fixed Annuity | | 125,801 |
| | ING FMR SM Diversified Mid Cap Port | Mutual Fund | | 27,271 |
| | ING GNMA Income Fund CL A | Mutual Fund | | 376,694 |
| | ING Index Solution 2015 Portfolio | Mutual Fund | | 84,074 |
| | ING Index Solution 2025 Portfolio | Mutual Fund | | 141,039 |
| | ING Index Solution 2035 Portfolio | Mutual Fund | | 193,133 |
| | ING Index Solution 2045 Portfolio | Mutual Fund | | 167,659 |
| | ING Index Solution 2055 Portfolio | Mutual Fund | | 1,577 |
| | ING Index Solution Index Portfolio - Adviser Clas | Mutual Fund | | 24 |
| | ING Invesco Van Kampen Eq and Inc. Port | Mutual Fund | | 78,801 |
| | ING JPMorgan Small Cap Core Equity Port | Mutual Fund | | 10,490 |
| | ING MidCap Opp. Port CL 1 | Mutual Fund | | 12,838 |
| | ING Money Market Fund CL A | Mutual Fund | | 18,325 |
| | ING Money Market Portfolio CL1 | Mutual Fund | | 225,635 |
| | ING Real Estate Fund | Mutual Fund | | 59,128 |
| | ING Small Company Portfolio 0 Class I | Mutual Fund | | 3,282 |
| | ING SmallCap Opportunities Portfolio - Class I | Mutual Fund | | 40,093 |
| | Invesco Charter Fund | Mutual Fund | | 170,385 |
| | Invesco Mid Cap Core Equity Fund | Mutual Fund | | 41,072 |
| | Lord Abbett Developing Grth Fnd CL R3 | Mutual Fund | | 25,112 |
| | T.Rowe Price Mid-Cap Value Fund | Mutual Fund | | 279,729 |
| | Thornburg International Value Fund CL R4 | Mutual Fund | | 83,960 |
| | Vanguard Variable Insurance Fund-Eq Inc Port | Mutual Fund | | 174,269 |