

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 <u>09/01/2012</u> and ending <u>08/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>THE WAY INTERNATIONAL FOUNDING EMPLOYEES' RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>08/31/2000</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THE WAY INTERNATIONAL</u> <u>19100 EAST SHELBY ROAD</u> <u>NEW KNOXVILLE, OH 45871</u>	2b Employer Identification Number (EIN) <u>34-4440110</u> 2c Sponsor's telephone number <u>419-753-2523</u> 2d Business code (see instructions) <u>813000</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>12/26/2013</u>	<u>GARY FREDERICK</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>12/26/2013</u>	<u>GARY FREDERICK</u>
	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		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 105
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	43
b Retired or separated participants receiving benefits.....	6b	20
c Other retired or separated participants entitled to future benefits.....	6c	32
d Subtotal. Add lines 6a , 6b , and 6c	6d	95
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	3
f Total. Add lines 6d and 6e	6f	98
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1D 1G		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 09/01/2012 and ending 08/31/2013

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

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

A Name of plan <u>THE WAY INTERNATIONAL FOUNDING EMPLOYEES' RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE WAY INTERNATIONAL</u>	D Employer Identification Number (EIN) <u>34-4440110</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>09</u> Day <u>01</u> Year <u>2012</u>
2	Assets:
a	Market value 2a <u>4086124</u>
b	Actuarial value 2b <u>4086124</u>
3	Funding target/participant count breakdown:
a	For retired participants and beneficiaries receiving payment..... 3a <u>17</u> <u>1290611</u>
b	For terminated vested participants..... 3b <u>37</u> <u>1022697</u>
c	For active participants:
(1)	Non-vested benefits..... 3c(1) <u>0</u>
(2)	Vested benefits..... 3c(2) <u>2420884</u>
(3)	Total active 3c(3) <u>51</u> <u>2420884</u>
d	Total 3d <u>105</u> <u>4734192</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>7.00 %</u>
6	Target normal cost..... 6 <u>70760</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>12/12/2013</u> Date
<u>WILLIAM NAPOLI, JR.</u> Signature of actuary	<u>11-00779</u> Most recent enrollment number
<u>AMERICAN BENEFIT EVALUATORS, LLC</u> Type or print name of actuary	<u>440-248-9155</u> Telephone number (including area code)
<u>6325 COCHRAN ROAD, SUITE 6</u> <u>OLON, OH 44139</u> Firm name	
<u>Address of the firm</u>	

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>8.18</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		426
	b Interest on (a) using prior year's effective interest rate of <u>5.55</u> % except as otherwise provided (see instructions)		24
	c Total available at beginning of current plan year to add to prefunding balance		450
	d Portion of (c) to be added to prefunding balance		450
12	Other reductions in balances due to elections or deemed elections	0	450
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	86.31 %
15	Adjusted funding target attainment percentage	15	86.31 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	67.17 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/05/2012	74500	0			
03/06/2013	100500	0			
06/11/2013	100500	0			
08/09/2013	67000	0			
			Totals ►	18(b)	342500 18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	329886
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
(4) 4th		0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	70760	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	648068	251608	
	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	322368	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35)	36	322368	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	329886	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	7518	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	7518	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40		

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE 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
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For calendar plan year 2012 or fiscal plan year beginning 09/01/2012 and ending 08/31/2013		
A Name of plan THE WAY INTERNATIONAL FOUNDING EMPLOYEES' RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE WAY INTERNATIONAL	D Employer Identification Number (EIN) 34-4440110	

Part I	Asset and Liability Statement
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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	11335	79686
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	65000	0
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	7450	8829
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	9853	59819
(2) U.S. Government securities.....	1c(2)	269527	119296
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	615968	550787
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	2955420	3456053
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	151850	133091

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	4086403	4407561

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4086403	4407561
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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)	342500	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		342500
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	16455	
(B) U.S. Government securities	2b(1)(B)	1514	
(C) Corporate debt instruments	2b(1)(C)	1429	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		19398
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	119771	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		119771
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		358146
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		839815

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	496867	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		496867
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	21790	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		21790
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		518657

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		321158
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

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) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: PLANTE & MORAN, PLLC

(2) EIN: 38-1357951

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:

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.).....

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.).....

	Yes	No	Amount
4a		X	
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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.			

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.
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For calendar plan year 2012 or fiscal plan year beginning 09/01/2012 and ending 08/31/2013

A Name of plan <u>THE WAY INTERNATIONAL FOUNDING EMPLOYEES' RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE WAY INTERNATIONAL</u>	D Employer Identification Number (EIN) <u>34-4440110</u>

Part I	Distributions
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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	<u>0</u>
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): _____ 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	<u>7</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

The Way International Founding Employees' Retirement Plan

**Financial Report
August 31, 2013**

The Way International Founding Employees' Retirement Plan

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The Way International Founding Employees' Retirement Plan

Statement of Net Assets Available for Benefits

	<u>August 31, 2013</u>	<u>August 31, 2012</u>
Assets		
Investments:		
Mutual funds	\$ 3,515,873	\$ 2,965,273
Municipal debt securities	133,092	151,850
U.S. government securities	119,297	269,527
Corporate debt securities	<u>550,785</u>	<u>615,968</u>
Total investments	4,319,047	4,002,618
Contributions receivable		65,000
Accrued income	8,829	7,450
Cash	<u>79,686</u>	<u>11,335</u>
Net Assets Available for Benefits	<u>\$ 4,407,562</u>	<u>\$ 4,086,403</u>

The Way International Founding Employees' Retirement Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	August 31, 2013	August 31, 2012
Additions to Net Assets		
Contributions	\$ 343,941	\$ 463,000
Investment income:		
Interest and dividends	139,168	88,206
Net realized and unrealized gains (losses) on investments:		
Mutual funds	385,748	192,383
U.S. government securities	(23,990)	16,809
Corporate debt securities	(3,611)	(1,703)
Net realized and unrealized gains (losses)	358,147	207,489
Total additions	841,256	758,695
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	498,307	119,156
Administrative expenses	21,790	18,525
Total deductions	520,097	137,681
Net Increase	321,159	621,014
Net Assets Available for Benefits		
Beginning of year	4,086,403	3,465,389
End of year	\$ 4,407,562	\$ 4,086,403

The Way International Founding Employees' Retirement Plan

Notes to Financial Statements August 31, 2013 and 2012

Note 1 - Plan Description

The following description of The Way International Founding Employees' Retirement 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 is a noncontributory defined benefit pension plan sponsored by The Way International and Affiliates (the "Plan Sponsor") covering permanent ministry employees who were both hired before September 1, 1987 and were actively employed on August 1, 2000. All eligible employees were fully vested on August 31, 2000. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits - The Plan provides participants who retire on their normal retirement dates with a monthly retirement benefit equal to (1) \$31 times the participant's years of service (to a maximum of 20 years of service) with a 2 percent annual cost-of-living adjustment from September 1, 2000 until the date the participant terminates employment, less (2) the participant's offset benefit, multiplied by (3) a fraction, the numerator of which equals the participant's years of service determined as of the date the participant incurs a one-year break in service or retires, whichever is applicable, and the denominator of which equals the participant's years of service determined as of the participant's normal retirement date assuming that the participant remained an active participant in the Plan until such date. A participant's offset benefit is equal to the actuarially determined monthly benefit of the participant's vested profit-sharing account balance in The Way International, Inc. 401(k) Savings Plan.

Funding - The Plan Sponsor's funding policy is to fully fund the Plan at the initiation of the Plan, plus additional amounts as it may determine to be appropriate from time to time based on an actuarial determination of the benefit obligation. At August 31, 2013, the Plan Sponsor had made the actuarially determined contribution in order to meet the ERISA minimum funding requirements for the plan year ended August 31, 2013.

Payment of Benefits - Distributions are payable upon retirement, death, disability, or termination of employment in the form of a lump-sum amount equal to the vested value of the participant's accumulated plan benefits if less than \$5,000 or in various installment annuities. During 2013, the Ministry amended the Plan to allow for participants to take a lump sum distribution up to the participant's outstanding balance for the period April 1, 2013 through July 1, 2013, at which point the Plan reverted back to the original requirements.

The Way International Founding Employees' Retirement Plan

Notes to Financial Statements August 31, 2013 and 2012

Note 1 - Plan Description (Continued)

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Wilmington Trust Retirement and Institutional Services Company or its affiliates. Wilmington Trust Retirement and Institutional Services Company is the trustee of the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Forfeitures - Any forfeitures arising from the severance from service or death of a participant or for any other reason shall be used to reduce the employer contributions and shall not be applied to increase the benefits any participant would otherwise receive under the Plan.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value. The municipal debt securities, U.S. government securities, and corporate debt securities are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. Mutual funds are valued based on quoted market prices. See Note 7 for additional information.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - All administrative fees incurred with regard to the operation of the Plan are paid by the plan sponsor.

Actuarial Assumptions - The significant actuarial assumptions used in the valuation of the Plan at August 31, 2013 and 2012 are summarized as follows:

Actuarial valuation method	- Projected unit credit cost method
Return on assets	- 8.00% per annum for 2013 and 7.00% per annum for 2012
Normal retirement date	- At age 65

The Way International Founding Employees' Retirement Plan

Notes to Financial Statements August 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Life expectancy - RP2000 combined projected for 2013 and 2012 valuations

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

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 changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Significant estimates are used in determining the actuarial present value of accumulated plan benefits.

Risks and Uncertainties - Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, employee compensation, and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the statement of net assets available for benefits.

Actuarial Present Value of Accumulated Plan Benefits - The Plan's consulting actuaries estimate the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants, to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The Way International Founding Employees' Retirement Plan

Notes to Financial Statements August 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Accumulated plan benefits (see Note 4) are those estimated future periodic payments that are attributable under the Plan's provisions to services rendered by the participants to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) present participants or their beneficiaries, and (c) beneficiaries of employees who have died. The Plan, at the participant's retirement date, may purchase annuities from insurance companies to fund retirement benefits. Any annuities purchased are excluded from the assets of the Plan. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including November 22, 2013, which is the date the financial statements were available to be issued.

Note 3 - Unaudited Investment Information

Wilmington Trust Retirement and Institutional Services Company (the "Trustee") holds the Plan's investments and executes all investment transactions. The investment balances and related activity included in the accompanying financial statements and supplemental schedule of assets held at end of the year are based solely on information provided by the Trustee.

Significant investments as of end of year are as follows:

	2013	2012
Mutual funds:		
Harbor Capital Appreciation Fund	\$ 575,411	\$ 510,816
BlackRock Basic Value Fund	549,555	464,927
Europacific Growth Fund	451,232	427,713
Vanguard Index Trust	437,606	346,371
Dreyfus Midcap Index Fund	422,347	341,769
PIMCO Total Return Fund	327,008	332,286
Vanguard Dividend Appreciation Fund	262,431	229,710
Corporate debt securities - Seariver Maritime Inc Due 9/1/12	-	278,000

Note 4 - Benefits

The most recent accumulated plan benefit information is as follows:

The Way International Founding Employees' Retirement Plan

Notes to Financial Statements August 31, 2013 and 2012

Note 4 - Benefits (Continued)

	2013	2012
Actuarial Present Value of Accumulated Plan		
Benefits - Vested benefits		
Participants currently receiving benefit payments	\$ 2,327,119	\$ 1,554,834
Other vested participants	4,115,171	4,518,409
Total actuarial present value of accumulated plan benefits	<u>\$ 6,442,290</u>	<u>\$ 6,073,243</u>
	<u>2013</u>	<u>2011</u>
Actuarial Present Value of Accumulated Plan		
Benefits - Beginning of year	\$ 6,073,243	\$ 5,158,546
Increase (decrease) during the year attributable to:		
Benefits (distributed) accumulated	(79,833)	127,551
Interest due to the decrease in the discount period	311,514	289,561
Benefits paid	(498,307)	(119,156)
Change in assumptions	<u>635,673</u>	<u>616,741</u>
Net increase	<u>369,047</u>	<u>914,697</u>
Actuarial Present Value of Accumulated Plan		
Benefits - End of year	<u>\$ 6,442,290</u>	<u>\$ 6,073,243</u>

The assumption change in 2013 includes a change in mortality table from RP2000 Combined Projected for 2012 Valuations to RP2000 Combined Projected for 2013 Valuations as well as a change in the discount rate. Additionally, the expected return on plan assets increased from 7.0 percent in 2012 to 8.0 percent in 2013.

The assumption change in 2012 includes a change in mortality table from RP2000 Combined Projected for 2011 Valuations to RP2000 Combined Projected for 2012 Valuations as well as a change in the discount rate. Additionally, the expected return on plan assets decreased from 8.5 percent in 2011 to 7.0 percent in 2012.

The Way International Founding Employees' Retirement Plan

**Notes to Financial Statements
August 31, 2013 and 2012**

Note 5 - Plan Termination

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Note 6 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service, dated November 8, 2001, indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2010.

Note 7 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at August 31, 2013 and 2012.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

The Way International Founding Employees' Retirement Plan

Notes to Financial Statements August 31, 2013 and 2012

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Assets Measured at Fair Value on a Recurring Basis at August 31, 2013

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at August 31, 2013
Investments				
Mutual funds:				
Money market fund	\$ 59,819	\$ -	\$ -	\$ 59,819
Equity investments- Domestic	2,826,758	-	-	2,826,758
Equity investments- International	629,296	-	-	629,296
Municipal debt securities	-	133,092	-	133,092
U.S. government securities	-	119,297	-	119,297
Corporate debt securities	-	550,785	-	550,785
Total	<u>\$ 3,515,873</u>	<u>\$ 803,174</u>	<u>\$ -</u>	<u>\$ 4,319,047</u>

The Way International Founding Employees' Retirement Plan

Notes to Financial Statements August 31, 2013 and 2012

Assets Measured at Fair Value on a Recurring Basis at August 31, 2012

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at August 31, 2012
Investments				
Mutual funds:				
Money market fund	\$ 9,853	\$ -	\$ -	\$ 9,853
Equity investments-				
Domestic	2,438,737	-	-	2,438,737
Equity investments-				
International	516,683	-	-	516,683
Municipal debt securities	-	151,850	-	151,850
U.S. government securities	-	269,527	-	269,527
Corporate debt securities	-	615,968	-	615,968
Total	<u>\$ 2,965,273</u>	<u>\$ 1,037,345</u>	<u>\$ -</u>	<u>\$ 4,002,618</u>

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2013 and 2012.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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 4085 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 09/01/2012 and ending 08/31/2013

- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or
☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report;
☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ☐
- D** Check box if filing under: ☐ Form 5558; ☐ automatic extension; ☐ the DFVC program;
☐ special extension (enter description) _____

Part II Basic Plan Information — enter all requested information

1a Name of plan THE WAY INTERNATIONAL FOUNDING EMPLOYEES' RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 08/31/2000
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) THE WAY INTERNATIONAL 19100 EAST SHELBY ROAD US NEW KNOXVILLE OH 45871	2b Employer Identification Number (EIN) 34-4440110 2c Sponsor's telephone number (419) 753-2523 2d Business code (see instructions) 913000

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	<i>Gary Frederick</i>	12/17/13	Mr. Gary Frederick
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Gary Frederick</i>	12/17/13	Mr. Gary Frederick
	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)

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2012)
v.120126

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	105
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	43
b Retired or separated participants receiving benefits	6b	20
c Other retired or separated participants entitled to future benefits	6c	32
d Subtotal. Add lines 6a , 6b , and 6c	6d	95
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	3
f Total. Add lines 6d and 6e	6f	98
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1D 1G		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

**DOL e-file Signature and Filing Authorization
for the 2012 Form 5500**

Name of Plan: **The Way International Founding Employees' Retirement Plan**

EIN / PN: **34-4440110 / 001**

Plan Year Ending: **August 31, 2013**

PART I: Authorization of Practitioner to Electronically Sign and File

I hereby authorize American Benefit Evaluators, LLC ("ABE") to electronically sign and file the above-named return/report through EFAST2.

I understand that in granting this authority that:

- I/we must manually sign and date page 1 of the Form 5500 and provide the original of that signature page to ABE before the electronic filing can be initiated;
- ABE will retain a copy of this written authorization in its records;
- ABE will notify the individual(s) signing below as plan administrator/employer about any inquiries and information it receives from EFAST2, DOL, IRS, or PBGC regarding this annual return/report; and
- A copy of my signature, as it appears on page 2 of the Form 5500, will be included with the return/report posted by the Department of Labor on the Internet for public disclosure.
- ABE shall not be deemed an administrator or other fiduciary with respect to any Plan solely on account of the services performed under this authorization.

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.

Plan Administrator:  Date: 12/17/13

Employer/Plan Sponsor: _____ Date: _____
(if not the Plan Administrator)

PART II Acknowledgement of Receipt of Authorization

On behalf of ABE, I hereby certify that the firm will use the authority granted only for the express purposes described above; that the firm will not disclose confidential information to any parties other than the DOL, as required for EFAST filing; and that the firm will take reasonable steps to assure that confidential information provided by the Plan Administrator or Plan Sponsor is protected from unauthorized disclosure.

For ABE:  Date: 12/18/2013
(signature and title)

The designated service provider must retain this authorization.
Do not submit this form to the DOL unless requested to do so.

2012 Form 5500-SF Schedule SB, Line 24 – Change in Actuarial Assumptions

Plan Sponsor' EIN: 34-4440110
Plan Number: 001
Plan Name: The Way International Founding Employees' Retirement Plan

Change in Actuarial Assumptions

The Plan offsets the basic plan benefit by the value of a Participant's vested Profit Sharing account balance in The Way International, Inc. 401(k) Savings Plan. For purposes of applying the Offset Benefit to a Participant's Normal Retirement Benefit the Actuarial Equivalent of a Participant's vested Profit Sharing account balance under such 401(k) Savings Plan (expressed as the Normal form of payment commencing at such Participant's Normal Retirement Age) is used. For purposes of this determining this offset, Actuarial Equivalent is determined using the Applicable Mortality Table in effect on the valuation date and the estimated initial interest rate used by the PBGC in valuing of annuity payments for terminating plans for the month the participant is expected to retire.

The following has been the history of the initial PBGC annuity interest rate in effect on each September 1st for the following years:

Year	Rate	Average Rate Since 2000
2012	2.95%	5.14%
2011	4.22%	5.32%
2010	4.93%	5.42%
2009	5.31%	5.47%
2008	6.24%	5.49%
2007	5.53%	5.39%
2006	6.20%	5.37%
2005	3.60%	5.23%
2004	4.20%	5.56%
2003	4.90%	5.90%
2002	5.40%	6.23%
2001	6.30%	6.65%
200	7.00%	7.00%

Due to the decline in this initial PBGC annuity interest rate, it was felt that assuming a 5.00% annuity interest rate at retirement would be more suitable than continuing to use the 6.00% rate. Thus, the following change was made for the 2012 valuation.

	<u>Prior Assumption</u>	<u>New Assumption</u>
(a) Initial interest rate	6.00%	5.00%

2012 Form 5500, Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Sponsor's EIN: 34-4440110
Plan Number: 001
Plan Name: The Way International Founding Employees' Retirement Plan

Schedule of Amortization Bases

Type of Base	Date Created	Initial Base	Initial PV Factor	Years Left	Amortization Payment	Current PV Factor	PV of Remaining Payments
Shortfall	9/1/2008	1,126,281	5.9857	3	188,162	2.8453	535,377
Shortfall	9/1/2009	407,335	5.9421	4	68,551	3.6959	253,358
Shortfall	9/1/2010	328,688	6.0779	5	54,079	4.5019	243,458
Shortfall	9/1/2011	332,687	6.3121	6	52,706	5.2199	275,120
Shortfall	9/1/2012	(658,788)	5.8919	7	(111,812)	5.8919	(658,788)
Total					\$251,687		\$648,525

Development of Amortization Present Value Factors

Current Segment Rate	Present Value for Number of Years Indicated						
	7	6	5	4	3	2	1
2.06%	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
2.06%	0.9475	0.9475	0.9475	0.9475	0.9475	0.9475	
2.06%	0.8978	0.8978	0.8978	0.8978	0.8978		
2.06%	0.8506	0.8506	0.8506	0.8506			
2.06%	0.8060	0.8060	0.8060				
5.25%	0.7180	0.7180					
5.25%	0.6720						
Total	5.8919	5.2199	4.5019	3.6959	2.8453	1.9475	1.0000

2012 Form 5500 Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Plan Sponsor' EIN: 34-4440110**Plan Number:** 001**Plan Name:** The Way International Founding Employees' Retirement Plan

Age	Retirement Rate	Model Group Count	Number Retiring At Age	Weighted Average Retirement Age
(1)	(2)	(3)	(4)	(5)
				(1) x (4) / 1,000
< 65	0%	1,000	0	0.000
65	100%	1,000	1,000	65.000
			1,000	65.000

2012 Form 5500, Schedule SB, Line 19 – Discounted Employer Contributions**Plan Sponsor' EIN:** 34-4440110**Plan Number:** 001**Plan Name:** The Way International Founding Employees' Retirement Plan**2012 Quarterly Contributions**

The minimum required contribution (\$322,368) is calculated assuming the payment was made on the valuation date. Payments made after the valuation date are discounted at the plan's effective interest rate for the year from the payment date back to the valuation date to test if the discounted contributions meet the minimum requirement for the year. The plan's effective interest rate is the single interest rate that would develop the same Funding Target. If quarterly contributions are required, and the quarterly contribution was made after its due date, then the effective interest rate is increased by 5% in determining the discounted value of the quarterly contribution.

Actual Contributions Discounted to Valuation date

Required Contributions		Actual Contributions		Days From Val Date	Days Late	Regular Interest Adj Factor	Late Payment Interest Adj Factor	Discounted Employer Contribs.
Date	Amount	Date	Amount					
12/15/2012	72,550	12/5/2012	72,550	95	0	1.016004	1.000000	71,407
3/15/2013	1,950	12/5/2012	1,950	95	0	1.016004	1.000000	1,919
3/15/2013	70,600	3/6/2013	70,600	186	0	1.031574	1.000000	68,439
6/15/2013	29,900	3/6/2012	29,900	186	0	1.031574	1.000000	28,985
6/15/2013	42,650	6/11/2012	42,650	283	0	1.048433	1.000000	40,680
9/15/2013	57,850	6/11/2012	57,850	283	0	1.048433	1.000000	55,178
9/15/2013	14,700	8/9/2012	14,700	342	0	1.058822	1.000000	13,883
5/15/2013	52,300	8/9/2012	52,300	342	0	1.058822	1.000000	49,395
	342,500		342,500					329,886

Contributions allocated toward unpaid required contributions from prior years 0

Contributions made to avoid benefit restrictions adjusted to valuation date 0

Contributions allocated toward minimum required contribution for current year, adjusted to valuation date 322,368

Interest adjusted excess contributions 7,518

Effective Interest Rate 7.00% Used to discount contributions from earlier of scheduled due date and actual date paid back to the valuation date.

Interest Rate Reflecting Late Payment 12.00% Used to discount contributions back from actual date paid to schedule due date if not paid by scheduled due date.

Valuation Date 9/1/2012

Note: The column headed "Days From Valuation Date" is the number of days from the valuation date to the earlier of the actual date paid or the scheduled payment date.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2012**This Form is Open to Public
Inspection**For calendar plan year 2012 or fiscal plan year beginning 09/01/2012 and ending 08/31/2013▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

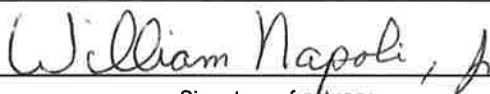
A Name of plan THE WAY INTERNATIONAL FOUNDING EMPLOYEES' RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE WAY INTERNATIONAL		D Employer Identification Number (EIN) 34-4440110
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>09</u> Day <u>01</u> Year <u>2012</u>		
2 Assets:		
a Market value	2a	4,086,124
b Actuarial value	2b	4,086,124
3 Funding target/participant count breakdown		
a For retired participants and beneficiaries receiving payment	3a	17
b For terminated vested participants	3b	37
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	2,420,884
(3) Total active	3c(3)	51
d Total	3d	105
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐	
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	7.00 %
6 Target normal cost	6	70,760

Statement by Enrolled Actuary

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

**SIGN
HERE**

Signature of actuary

William Napoli, Jr.

Type or print name of actuary

American Benefit Evaluators, LLC

Firm name

6325 Cochran Road, Suite 6

US Solon

OH 44139

Address of the firm

12/12/2013

Date

11-00779

Most recent enrollment number

(440) 248-9155

Telephone number (including area code)

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2012
v.120126

Part V Assumptions Used To Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:

1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ N/A, full yield curve used
------------------------	------------------------	------------------------	---

b Applicable month (enter code) **21b** 0**22** Weighted average retirement age **22** 65**23** Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment **27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contribution for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6) **31a** 70,760**b** Excess assets, if applicable, but not greater than line 31a **31b** 0**32** Amortization installments:**a** Net shortfall amortization installment Outstanding Balance 648,068 Installment 251,608**b** Waiver amortization installment 0 0**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) **34** 322,368

	Carryover balance	Prefunding Balance	Total balance
--	-------------------	--------------------	---------------

35 Balances elected for use to offset funding requirement**36** Additional cash requirement (line 34 minus line 35) **36** 322,368**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 329,886**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 7,518**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 7,518**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contribution for all years **40****Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment **42****43** Excess installment acceleration amount to be carried over to future plan years **43**

2012 Form 5500 Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor's EIN: 34-4440110
Plan Number: 001
Plan Name: The Way International Founding Employees' Retirement Plan

Definitions

Effective Date August 31, 2000

Covered Employees Any employee who was hired before 1987 and who were actively employed on August 1, 2000.

Participation Date September 1, 2000 for eligible employees.

Benefit service Number of years and fractions thereof as of September 1, 2000 subject to a maximum of 20 years.

Vesting Service Equal to elapsed time from date of hire until date of termination, retirement or death.

Normal Retirement Date (NRD) First of the month coincident with or next following 65th Birthday or September 1, 2000 if later.

Monthly Pension Benefits The monthly accrued benefit for this floor benefit plan is equal to

$$\text{Net Benefit} = [(a) \times (b) - (c)] \times (d)$$

Where (a), (b), (c) and (d) are defined below as:

- (a) = \$31.00 times years of Benefit Service.
- (b) = A 2% annual cost-of-living adjustment from September 1, 2000 until the date the Participant terminates employment.
- (c) = An offset based on the annuitized value of the profit sharing account in the 401(k) plan based on 1983 Unisex Group Annuity Mortality and the immediate interest rate assumed by the PBGC in valuing annuity benefit upon a plan termination.
- (d) = The ratio of service at termination to service at the Participant's Normal retirement Age.

2012 Form 5500 Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor's EIN:	34-4440110
Plan Number:	001
Plan Name:	The Way International Founding Employees' Retirement Plan

Eligibility for Benefits

Normal Retirement	Attainment of NRD.
Early Retirement	Retirement before NRD and on or after both attaining age 55 and completing 20 years of vesting service.
Postponed Retirement	Retired after NRD.
Deferred Vested	Termination for reasons other than death or retirement after completing five years of vesting service.
Disability Retirement	No special benefits are payable.
Pre-retirement survivor annuity coverage	Married participants who were married for the 12-month period immediately prior to the Participant's date of death.
Postretirement survivor annuity coverage	Participants who have terminated employment but are eligible for a Vested Benefit who die prior to commencement of that benefit.

Monthly Benefits Paid Upon the Following Events

Normal Retirement	Monthly pension benefit determined as of NRD
Early Retirement	Monthly pension benefit determined as of date of early retirement. Pension is reduced actuarially for each month that commencement of benefits precedes NRD. Actuarial adjustments are based on a 7.00% interest rate and the 1983 Unisex Group Annuity mortality table.
Postponed Retirement	Monthly pension benefit determined as of actual retirement date.
Termination With deferred vested benefit	Monthly pension benefit determined as of termination date, payable at age 65.
Pre-retirement survivor annuity coverage	50% of the monthly pension benefit, determined at later of the date of death or 55 th birthday date, actuarially reduced for early commencement. Benefit commences at the later of the participant's death or the date the participant would have been age 55 and is paid for the lifetime of the spouse. Actuarially reduced benefits are payable as of the first of the month following the date of death.

2012 Form 5500 Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor's EIN: 34-4440110
Plan Number: 001
Plan Name: The Way International Founding Employees' Retirement Plan

Forms of Payment Pre-retirement spouse benefits and benefits for single participants are payable on a single life annuity basis. Retirement benefits for married Participants are paid on a 50 J&S form, without actuarial reduction for the form of payment.

Maximum on Benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Maximum on Benefits and Pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The Plan provides for increasing the dollar limits automatically as such changes become effective.

Provisions Effective After Valuation Date

No future plan provisions were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Plan Provisions Since Prior Year

There have been no changes in plan provisions since the last valuation.

2012 Form 5500 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Sponsor's EIN: 34-4440110
Plan Number: 001
Plan Name: The Way International Founding Employees' Retirement Plan

Actuarial Assumptions

Economic Assumptions

Interest Rates

▪	Discount rate	—	First 5 years	5.54%
		—	Next 15 years	6.85%
		—	Thereafter	7.52%
▪	Return on P/S Offset Account			7.50%
▪	PBGC Initial Annuity Interest Rate at Retirement			5.00%

Annual rates of increase in

▪	Annual compensation	N/A
▪	Future Social Security wage bases	N/A
▪	Indexed limits on compensation and benefits	N/A

Demographic Assumptions

▪	Mortality		
	—	Healthy lives	Tables 1 & 2
	—	Disabled lives	Tables 3 & 4
▪	Disability		None Assumed
▪	Termination		None Assumed
▪	Retirement		Age 65
▪	Form of payment at retirement		
	—	% electing monthly life benefit	100%
	—	% electing lump sum benefit	0%
▪	Percent married		Based on Current Status
▪	Difference in Age of Spouse and Participant		Based on Current Status
▪	Administrative Expenses		None
▪	Benefits Not Valued		The benefits valued included all those summarized in the Summary of Plan Provisions.

2012 Form 5500 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Sponsor's EIN: 34-4440110
Plan Number: 001
Plan Name: The Way International Founding Employees' Retirement Plan

Actuarial Methods

- Target Normal cost and Funding Target Unit Credit

- Actuarial value of assets The market value of assets including accrued contributions

Changes in Assumptions and Methods Since Last Year

		Prior Year	Current Year
▪ Interest Rates	- First 5 years	2.06%	5.54%
	- Next 15 years	5.25%	6.85%
	- Thereafter	6.32%	7.52%
▪ PBGC Initial Annuity Interest Rate at Retirement		6.00%	5.00%
▪ Healthy Life Mortality		RP2000 Combined Projected for 2011 Valuations	RP2000 Combined Projected for 2012 Valuations

2012 Form 5500 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Sponsor's EIN: 34-4440110
Plan Number: 001
Plan Name: The Way International Founding Employees' Retirement Plan

Age	Healthy Mortality		Disabled Mortality	
	Male	Female	Male	Female
	Table 1	Table 2	Table 3	Table 4
25	0.000287	0.000141	0.027457	0.011974
26	0.000321	0.000154	0.028071	0.012502
27	0.000334	0.000154	0.028704	0.013057
28	0.000343	0.000170	0.029345	0.013632
29	0.000360	0.000179	0.029999	0.014229
30	0.000388	0.000201	0.030661	0.014843
31	0.000436	0.000247	0.031331	0.015473
32	0.000491	0.000282	0.032006	0.016103
33	0.000551	0.000309	0.032689	0.016604
34	0.000613	0.000332	0.033405	0.017121
35	0.000675	0.000352	0.034184	0.017654
36	0.000735	0.000371	0.034981	0.018204
37	0.000790	0.000389	0.035796	0.018770
38	0.000819	0.000409	0.036634	0.019355
39	0.000845	0.000431	0.037493	0.019957
40	0.000869	0.000469	0.038373	0.020579
41	0.000895	0.000515	0.039272	0.021219
42	0.000927	0.000567	0.040189	0.021880
43	0.000967	0.000623	0.041122	0.022561
44	0.001015	0.000684	0.042071	0.023263
45	0.001073	0.000727	0.043033	0.023988
46	0.001128	0.000771	0.044007	0.024734
47	0.001192	0.000816	0.044993	0.025504
48	0.001261	0.000887	0.045989	0.026298
49	0.001338	0.000968	0.046993	0.027117
50	0.001421	0.001087	0.048004	0.027961
51	0.001486	0.001211	0.049021	0.028832
52	0.001585	0.001395	0.050042	0.029730
53	0.001746	0.001613	0.051067	0.030655
54	0.001929	0.001872	0.052093	0.031609
55	0.002279	0.002223	0.053120	0.032594
56	0.002758	0.002674	0.054144	0.033608
57	0.003179	0.003091	0.055089	0.034655
58	0.003681	0.003494	0.056068	0.035733
59	0.004179	0.003965	0.057080	0.036846
60	0.004777	0.004525	0.058118	0.037993
61	0.005591	0.005222	0.059172	0.039176
62	0.006425	0.005996	0.060232	0.040395
63	0.007548	0.006909	0.061303	0.041653
64	0.008535	0.007798	0.062429	0.042950
65	0.009671	0.008794	0.063669	0.044287

Notes: Table 1 RP2000 Male Combined Mortality Table Projected for 2012 Valuations by Scale AA
Table 2 RP2000 Female Combined Mortality Table Projected for 2012 Valuations by Scale AA
Table 3 Male disabled life mortality table for individuals becoming disabled after 1994 and meeting the requirements for Social Security disability benefits as set forth in Rev Rul 96-7
Table 4 Female disabled life mortality table for individuals becoming disabled after 1994 and meeting the requirements for Social Security disability benefits as set forth in Rev Rul 96-7

2012 Form 5500, Schedule SB, Line 26 – Schedule of Active Participant Data

Plan Sponsor' EIN: 34-4440110**Plan Number:** 001**Plan Name:** The Way International Founding Employees' Retirement Plan

Schedule of Active Participants as of 9/1/2012

Number of Participants by Completed Years of Service

Age Last Birthday	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40& Up	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	1	0	0	0	0	1
50-54	0	0	0	0	0	2	1	0	0	0	3
55-59	0	0	0	0	0	12	8	1	0	0	21
60-64	0	0	0	0	0	8	6	9	0	0	23
65-69	0	0	0	0	0	0	1	1	1	0	3
70 & Up	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	23	16	11	1	0	51
Ave. Age				60.2	Ave. Service				31.1		

2012 Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
Plan Sponsor' EIN: 34-4440110
Plan Number: 001
Plan Name: The Way International Founding Employees' Retirement Plan

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Wilmington Trust	Mutual funds:		
	Harbor Capital Appreciation Fund	\$ 375,982	\$ 575,411
	BlackRock Basic Value Fund	416,392	549,555
	Europacific Growth Fund	378,788	451,232
	Vanguard Index Trust	270,112	437,606
	Dreyfus Midcap Index Fund	300,908	422,347
	PIMCO Total Return Fund	339,030	327,008
	Vanguard Dividend Appreciation Fund	207,936	262,431
	Select Sector Spdr Tr Sbi Utils Select Index	131,908	149,200
	Columbia Greater China Z	78,892	79,125
	Henderson Global Equity Inc I	97,242	98,939
	Vanguard Reit ETF	104,376	103,200
	Federated Money Market Obligation	59,819	59,819
	Total	2,761,385	3,515,873
Wilmington Trust	Corporate debt securities:		
	Goldman Sachs Bank Due 10/8/2013	161,766	150,588
	US Bank Nat Assn Cincy Med Term Note Due 10/14/2014	49,585	50,017
	Wells Fargo Bank Due 5/16/2016	35,360	39,526
	BMW Bank North America Due 9/23/2014	34,944	35,269
	General Electric Cap Corp 2.5% Due 8/11/2015	24,969	25,208
	Wachovia Corp .664% Due 10/28/2015	14,513	14,886
	Sun Trust Bank due 8/29/2014	10,000	9,818
	GE Capital Bank due 9/8/2014	124,750	125,241
	Sallie Mae Bk UT US due 10/13/2015	99,680	100,232
	Total	555,567	550,785
Wilmington Trust	U.S. government securities:		
	United States Treasury Note Due 7/15/2018	60,539	70,492
	FNMA Note Due 6/28/2027	49,938	48,805
	Total	110,477	119,297
Wilmington Trust	Municipal debt securities:		
	Duke University N C Series Due 4/1/2037	75,494	86,757
	Johnson Cnty Ks Unif Sch Dist Due 9/1/2025	26,109	24,818
	Toms River NJ Brd of Edu Ref Series Due 7/15/2024	22,437	21,517
	Total	124,040	133,092
	Total Investments	3,551,469	4,319,047