

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</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>COOPERATIVE PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>336</u> 1c Effective date of plan <u>01/01/1999</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>COOPERATIVE PENSION / SAVINGS BOARD</u> <u>C/O GORDON WILLIAMS, NYHART</u> <u>8415 ALLISON POINTE BLVD, SUITE 300</u> <u>INDIANAPOLIS, IN 46250-4159</u>	2b Employer Identification Number (EIN) <u>31-1257147</u> 2c Sponsor's telephone number <u>888-400-6661</u> 2d Business code (see instructions) <u>115110</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	Filed with authorized/valid electronic signature.	10/10/2014	JEFFREY T. TROIKE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
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 <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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	5 327
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 201
b Retired or separated participants receiving benefits	6b 45
c Other retired or separated participants entitled to future benefits.....	6c 34
d Subtotal. Add lines 6a , 6b , and 6c	6d 280
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 32
f Total. Add lines 6d and 6e	6f 312
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: 1A 1C 1H 1I	
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) ☐ 0 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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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>COOPERATIVE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>336</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COOPERATIVE PENSION / SAVINGS BOARD</u>	D Employer Identification Number (EIN) <u>31-1257147</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>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>20193519</u>
b Actuarial value	2b <u>20193519</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>85</u> (1) Number of participants <u>8720706</u> (2) Funding Target
b For terminated vested participants.....	3b <u>34</u> <u>1070643</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>748388</u>
(2) Vested benefits	3c(2) <u>9328574</u>
(3) Total active.....	3c(3) <u>208</u> <u>10076962</u>
d Total.....	3d <u>327</u> <u>19868311</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>6.32</u> %
6 Target normal cost	6 <u>0</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>10/06/2014</u>
	Signature of actuary	Date
<u>JOHN CIERZNAK, EA, MAAA</u>		<u>14-05524</u>
	Type or print name of actuary	Most recent enrollment number
<u>NYHART</u>		<u>317-845-3585</u>
	Firm name	Telephone number (including area code)
<u>8415 ALLISON POINTE BOULEVARD</u> <u>SUITE 300</u> <u>INDIANAPOLIS, IN 46250-4159</u>		
	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	238006	130548
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	184839	0
9 Amount remaining (line 7 minus line 8)	53167	130548
10 Interest on line 9 using prior year's actual return of <u>13.28</u> %	7061	17337
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>4.70</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	60228	147885

Part III Funding Percentages		
14 Funding target attainment percentage	14	100.58 %
15 Adjusted funding target attainment percentage	15	101.63 %
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	81.23 %
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
12/20/2013	245000				
03/26/2014	245000				
			Totals ►	18(b)	490000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	458110
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	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is 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	0
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0		0
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	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	458110
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	458110
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

41 If 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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>COOPERATIVE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>336</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COOPERATIVE PENSION / SAVINGS BOARD</u>	D Employer Identification Number (EIN) <u>31-1257147</u>

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

RUSSELL TRUST COMPANY

91-1116938

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	NONE	70015	Yes ☒ No ☐	Yes ☐ No ☒	68324	Yes ☐ No ☒

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

NYHART

35-0966414

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50 13 38	NONE	66850	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BAKER & HOSTETLER, LLP

34-0082025

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	21433	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

BKD, LLP

44-0160260

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	12823	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OXFORD FINANCIAL GROUP, LTD

35-1588335

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	10515	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
RUSSELL TRUST COMPANY	28 52	9914
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>RUSSELL TRUST COMPANY</p> <p>91-1116938</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>.07916% OF AVERAGE DAILY BALANCE OF RUSSELL EMERGING MARKETS FUND</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>RUSSELL TRUST COMPANY</p>		
<p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">28 52</p>		
<p>(c) Enter amount of indirect compensation</p> <p style="text-align: right;">9544</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>RUSSELL TRUST COMPANY</p> <p>91-1116938</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>.03833% OF AVERAGE DAILY BALANCE OF RUSSELL EQUITY I FUND</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>RUSSELL TRUST COMPANY</p>		
<p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">28 52</p>		
<p>(c) Enter amount of indirect compensation</p> <p style="text-align: right;">16704</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>RUSSELL TRUST COMPANY</p> <p>91-1116938</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>.02833% OF AVERAGE DAILY BALANCE OF RUSSELL FIXED INCOME I FUND</p>		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	4475

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RUSSELL TRUST COMPANY 91-1116938	.02833% OF AVERAGE DAILY BALANCE OF RUSSELL LONG DURATION FIXED INCOME FUND

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	10665

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RUSSELL TRUST COMPANY 91-1116938	.05750% OF AVERAGE DAILY BALANCE OF RUSSELL INTERNATIONAL FUND

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	1558

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RUSSELL TRUST COMPANY 91-1116938	.05000% OF AVERAGE DAILY BALANCE OF RUSSELL WORLD EQUITY FUND

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	18016
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
RUSSELL TRUST COMPANY 91-1116938	.06000% OF AVERAGE DAILY BALANCE OF RUSSELL WORLD EQUITY FUND	
(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

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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2013</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

<p>A Name of plan <u>COOPERATIVE PENSION PLAN</u></p>	<p>B Three-digit plan number (PN) ▶ <u>336</u></p>	
<p>C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COOPERATIVE PENSION / SAVINGS BOARD</u></p>	<p>D Employer Identification Number (EIN) <u>31-1257147</u></p>	

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)
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<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LONG DURATION FIXED INCOME FUND</u></p>				
<p>b Name of sponsor of entity listed in (a): <u>RUSSELL TRUST COMPANY</u></p>				
<p>c EIN-PN <u>26-6609096-003</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1324636</u></p>		
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIXED INCOME I FUND</u></p>				
<p>b Name of sponsor of entity listed in (a): <u>RUSSELL TRUST COMPANY</u></p>				
<p>c EIN-PN <u>91-1117282-002</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5098249</u></p>		
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>EQUITY I FUND</u></p>				
<p>b Name of sponsor of entity listed in (a): <u>RUSSELL TRUST COMPANY</u></p>				
<p>c EIN-PN <u>91-1117282-003</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2343956</u></p>		
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INTERNATIONAL FUND</u></p>				
<p>b Name of sponsor of entity listed in (a): <u>RUSSELL TRUST COMPANY</u></p>				
<p>c EIN-PN <u>91-1117282-005</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u></p>		
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>REAL ESTATE EQUITY FUND</u></p>				
<p>b Name of sponsor of entity listed in (a): <u>RUSSELL TRUST COMPANY</u></p>				
<p>c EIN-PN <u>91-1117282-008</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1057575</u></p>		
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>EMERGING MARKETS FUND</u></p>				
<p>b Name of sponsor of entity listed in (a): <u>RUSSELL TRUST COMPANY</u></p>				
<p>c EIN-PN <u>91-1117282-010</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1200672</u></p>		
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RUSSELL 1000 INDEX FUND</u></p>				
<p>b Name of sponsor of entity listed in (a): <u>RUSSELL TRUST COMPANY</u></p>				
<p>c EIN-PN <u>91-1117282-016</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2922816</u></p>		

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

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

c EIN-PN 91-1117282-046	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2718432
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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Part II Information on Participating Plans (to be completed by DFEs)

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan COOPERATIVE PENSION PLAN	B Three-digit plan number (PN) ►	336
C Plan sponsor's name as shown on line 2a of Form 5500 COOPERATIVE PENSION / SAVINGS BOARD	D Employer Identification Number (EIN) 31-1257147	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	107782	98949
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	15680410	16666336
(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)	3139549	4111156
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

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	18927741	20876441

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	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	18927741	20876441
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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)	1545000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1545000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	143902	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		143902
(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)		98409
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2232777
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4020088

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1857148	
(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)		1857148
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	68452	
(2) Contract administrator fees	2i(2)	32654	
(3) Investment advisory and management fees	2i(3)	10515	
(4) Other	2i(4)	102619	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		214240
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2071388

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1948700
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) ☒ 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: **BKD, LLP**

(2) EIN: **44-0160260**

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 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	
4c			
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	
4d			
e Was this plan covered by a fidelity bond?	X		3000000
4e			
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	
4f			
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	
4g			
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	
4h			
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		
4i			
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		
4j			
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	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

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 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>COOPERATIVE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>336</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COOPERATIVE PENSION / SAVINGS BOARD</u>	D Employer Identification Number (EIN) <u>31-1257147</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): <u>04-3581074</u>		
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>6</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)
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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
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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
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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.
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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): _____

Cooperative Pension Plan No. 336

EIN 31-1257147 PN 336

Auditor's Report and Financial Statements

December 31, 2013 and 2012

Modified Cash Basis

Cooperative Pension Plan No. 336

December 31, 2013 and 2012

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Independent Auditor's Report

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

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Cooperative Pension Plan No. 336, which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting 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 6, which was certified by Russell Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes transactions related to these assets. The Plan Administrator has obtained certifications from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan Administrator by the trustee 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.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matter

The supplemental schedules listed in the table of contents are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974* and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974*.

BKD, LLP

Indianapolis, Indiana
October 8, 2014

Federal Employer Identification Number: 44-0160260

Cooperative Pension Plan No. 336
Statements of Net Assets Available for Benefits
Modified Cash Basis
December 31, 2013 and 2012

Assets

	<u>2013</u>	<u>2012</u>
Investments, at fair value		
Commingled Employee Benefit Funds Trust of		
Russell Trust Company		
Russell Emerging Markets Fund	\$ 1,200,672	\$ 987,556
Russell Equity I Fund	2,343,956	1,851,246
Russell 1000 Index Fund	2,922,816	2,003,540
Russell International Fund	-	1,468,754
Russell Real Estate Equity Fund	1,057,575	934,310
Russell Fixed Income Fund I	5,098,249	4,472,580
Russell World Equity Fund	2,718,432	2,718,514
Russell Long Duration Fixed Income Fund	1,324,636	1,243,910
Total Commingled Trust Funds	<u>16,666,336</u>	<u>15,680,410</u>
Mutual Funds		
Baron Small Cap Fund	551,000	398,995
Eaton Vance Global Macro Fund	857,570	859,595
Vulcan Value Partners Small Cap	438,342	313,200
Oakmark International Fund	1,723,476	-
PIMCO Emerging Local Bond Fund	-	1,004,761
RS Global Natural Resources Fund	540,768	562,998
Total mutual funds	<u>4,111,156</u>	<u>3,139,549</u>
Total investments	20,777,492	18,819,959
Due from broker for securities sold	<u>98,949</u>	<u>107,782</u>
Net Assets Available for Benefits	<u><u>\$ 20,876,441</u></u>	<u><u>\$ 18,927,741</u></u>

Cooperative Pension Plan No. 336
Statements of Changes in Net Assets Available for Benefits
Modified Cash Basis
Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions		
Investment income		
Net appreciation in fair value of investments	\$ 2,331,186	\$ 2,137,058
Interest, dividends and capital gains	<u>143,902</u>	<u>102,017</u>
Net investment income	2,475,088	2,239,075
Employer contribution	<u>1,545,000</u>	<u>1,005,000</u>
Total additions	<u>4,020,088</u>	<u>3,244,075</u>
Deductions		
Benefits paid to participants	1,857,148	2,259,516
Administrative expenses	<u>214,240</u>	<u>226,258</u>
Total deductions	<u>2,071,388</u>	<u>2,485,774</u>
Net Increase	1,948,700	758,301
Net Assets Available for Benefits, Beginning of Year	<u>18,927,741</u>	<u>18,169,440</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 20,876,441</u></u>	<u><u>\$ 18,927,741</u></u>

Cooperative Pension Plan No. 336

Notes to Financial Statements Modified Cash Basis December 31, 2013 and 2012

Note 1: Description of Plan

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

General

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

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

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

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

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

Benefits

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

Cooperative Pension Plan No. 336

Notes to Financial Statements

Modified Cash Basis

December 31, 2013 and 2012

Note 2: Summary of Significant Accounting Policies

Method of Accounting

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

Estimates

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

Investments

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

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

Cooperative Pension Plan No. 336

Notes to Financial Statements

Modified Cash Basis

December 31, 2013 and 2012

Actuarial Present Value of Accumulated Plan Benefits

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

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

Interest rate	7.5% for 2013 and 8.5% for 2012
Mortality basis	1996 Basic GAM Table
Retirement age	55 to 65
Asset valuation	Market adjusted from 20% to 80% for additional returns from 2009 to 2012

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. The impact of the Plan's pending termination, as discussed in Note 11, is not included in the calculation as of January 1, 2013.

Note 3: Funding Policy

The Company's funding policy is to make annual contributions to the Plan in amounts estimated such that all employees' benefits will be fully provided by the time they retire. Contributions of approximately \$485,000 are anticipated to be made during 2014 so the Plan will meet the minimum funding standards of ERISA for 2013. Additional contributions of approximately \$1,032,000 were necessary in 2013 to meet 2012 minimum funding standards of ERISA.

Cooperative Pension Plan No. 336

Notes to Financial Statements Modified Cash Basis December 31, 2013 and 2012

Note 4: Accumulated Plan Benefits

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

	January 1	
	2013	2012
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 8,144,734	\$ 8,224,218
Other participants	<u>10,792,367</u>	<u>10,969,798</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 18,937,101</u>	<u>\$ 19,194,016</u>

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

	2013	2012
Actuarial present value of accumulated plan benefits, beginning of year	<u>\$ 19,194,016</u>	<u>\$ 19,836,648</u>
Changes during the year attributable to		
Change in assumptions (interest rates)	1,070,324	-
Actuarial gains	(603,185)	(113,398)
Increase for interest due to decrease in discount period	1,535,462	1,595,801
Benefits paid	<u>(2,259,516)</u>	<u>(2,125,035)</u>
Net decrease	<u>(256,915)</u>	<u>(642,632)</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 18,937,101</u>	<u>\$ 19,194,016</u>

Cooperative Pension Plan No. 336

Notes to Financial Statements

Modified Cash Basis

December 31, 2013 and 2012

Note 5: Plan Termination

Upon termination, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (A) Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
- (B) Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) up to the applicable limitations discussed below.
- (C) Vested benefits not insured by the PBGC.
- (D) All nonvested benefits.

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

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

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

Cooperative Pension Plan No. 336

Notes to Financial Statements Modified Cash Basis December 31, 2013 and 2012

Note 6: Investments

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

		2013	
		Net Appreciation in Fair Value During Year	Fair Value at End of Year
Commingled trust funds		\$ 2,232,777	\$ 16,666,336
Mutual funds		98,409	4,111,156
		<u>\$ 2,331,186</u>	<u>\$ 20,777,492</u>
		2012	
		Net Appreciation in Fair Value During Year	Fair Value at End of Year
Commingled trust funds		\$ 1,963,234	\$ 15,680,410
Mutual funds		173,824	3,139,549
		<u>\$ 2,137,058</u>	<u>\$ 18,819,959</u>

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

	2013	2012
Russell Trust Company commingled trust funds		
Russell Emerging Markets Fund	\$ 1,200,672	\$ 987,556
Russell Equity I Fund	2,343,956	1,851,246
Russell 1000 Index Fund	2,922,816	2,003,540
Russell International Fund	-	1,468,754
Russell Real Estate Equity Fund	1,057,575	-
Russell Fixed Income Fund I	5,098,249	4,472,580
Russell World Equity Fund	2,718,432	2,718,514
Russell Long Duration Fixed Income Fund	1,324,636	1,243,910
PIMCO Emerging Local Bond Fund	-	1,004,761
Oakmark International Fund I	1,723,476	-

Cooperative Pension Plan No. 336

Notes to Financial Statements Modified Cash Basis December 31, 2013 and 2012

Interest, dividends and capital gains realized on the Plan's investments for the years ended 2013 and 2012 were \$143,902 and \$102,017, respectively.

The Plan's receivable resulting from due from broker for securities sold was \$98,949 and \$107,782 at December 31, 2013 and 2012, respectively.

Alternative Investments

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

	2013			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Commingled trust fund (A)	\$ 1,057,575	\$ -	Quarterly	110 Days

	2012			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Commingled trust fund (A)	\$ 934,310	\$ -	Quarterly	110 days

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

Cooperative Pension Plan No. 336

Notes to Financial Statements Modified Cash Basis December 31, 2013 and 2012

Note 7: Disclosure About Fair Value of Plan Assets

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. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs that are supported by little or no market activity and are significant to the fair value of the assets or liabilities

Recurring Measurements

The following tables present the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2013 and 2012:

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
December 31, 2013				
Commingled trust funds				
Equity funds	\$ 5,266,772	\$ -	\$ 5,266,772	\$ -
Fixed income funds	6,422,885	-	6,422,885	-
International funds	3,919,104	-	3,919,104	-
Real estate funds	1,057,575	-	-	1,057,575
Mutual funds				
Small growth	989,342	989,342	-	-
International	1,723,476	1,723,476	-	-
Emerging markets	857,570	857,570	-	-
Natural resources	540,768	540,768	-	-
	<u>\$ 20,777,492</u>	<u>\$ 4,111,156</u>	<u>\$ 15,608,761</u>	<u>\$ 1,057,575</u>

Cooperative Pension Plan No. 336

Notes to Financial Statements Modified Cash Basis December 31, 2013 and 2012

		Fair Value Measurements Using			
		Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fair Value					
December 31, 2012					
Commingled trust funds					
Equity funds	\$ 3,854,786	\$	-	\$ 3,854,786	\$ -
Fixed income funds	5,716,490		-	5,716,490	-
International funds	5,174,824		-	5,174,824	-
Real estate funds	934,310		-	-	934,310
Mutual funds					
Small growth	712,195		712,195	-	-
International	859,595		859,595	-	-
Emerging markets	1,004,761		1,004,761		
Natural resources	562,998		562,998	-	-
	<u>\$ 18,819,959</u>	\$	<u>3,139,549</u>	<u>\$ 14,746,100</u>	<u>\$ 934,310</u>

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Commingled trust funds are valued at the net asset value of shares held by the Plan at year end. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. See the table below for inputs and valuation techniques used for Level 3 securities.

Fair value determinations for Level 3 measurements of securities are the responsibility of the Cooperative Pension Board. The Board contracts with Russell to generate fair value estimates on a quarterly basis. The Pension Board challenges the reasonableness of the assumptions used and reviews the methodology to ensure the estimated fair value complies with accounting standards generally accepted in the United States.

Cooperative Pension Plan No. 336

Notes to Financial Statements Modified Cash Basis December 31, 2013 and 2012

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

	Real Estate Funds
Balance, January 1, 2012	\$ 856,060
Total unrealized gains included in net increase in net assets available for benefits	<u>78,250</u>
Balance, December 31, 2012	934,310
Total unrealized gains included in net increase in net assets available for benefits	<u>123,265</u>
Balance, December 31, 2013	<u><u>\$ 1,057,575</u></u>
Total gains or losses included in net increase in net assets available for benefits attributable to the change in unrealized gains or losses related to assets and liabilities still held at the reporting date	
2013	<u><u>\$ 123,265</u></u>
2012	<u><u>\$ 78,250</u></u>

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

Cooperative Pension Plan No. 336

Notes to Financial Statements Modified Cash Basis December 31, 2013 and 2012

Unobservable (Level 3) Inputs

The following table presents quantitative information about unobservable inputs used in recurring Level 3 fair value measurements.

	Fair Value at December 31, 2013	Valuation Technique	Unobservable Inputs	Range (Weighted- Average)
Real Estate Equity Fund	\$ 1,057,575	Net Asset Value per share	Appraisals of underlying real estate	Not available
	Fair Value at December 31, 2012	Valuation Technique	Unobservable Inputs	Range (Weighted- Average)
Real Estate Equity Fund	\$ 934,310	Net Asset Value per share	Appraisals of underlying real estate	Not available

Note 8: Party-in-Interest Transactions

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

The Plan paid the following fees to parties-in-interest during 2013 and 2012:

Payee	Service	2013	2012
Russell Trust Company	Investment management and Trust fees	\$ 70,015	\$ 82,923
Nyhart	Actuarial fees	34,196	33,526
Nyhart	Administration fees	32,654	27,892
Pension Benefit Guaranty Corp.	Premiums	29,277	42,253
Oxford Financial Group	Investment management fees	10,515	10,388
Baker & Hostetler	Legal fees	21,433	16,291
Various	Administrative expenses	16,150	12,985
		<u>\$ 214,240</u>	<u>\$ 226,258</u>

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

Cooperative Pension Plan No. 336

Notes to Financial Statements

Modified Cash Basis

December 31, 2013 and 2012

Note 9: Tax Status

The Plan obtained its latest determination letter on September 5, 2013, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. This letter expires on January 31, 2018. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. A new determination letter has been requested, but not yet received. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2010.

Note 10: Risks and Uncertainties

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

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

Note 11: Subsequent Events

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

Plan Termination

Effective June 1, 2014, the Plan Sponsor and Company have both approved the termination of the Plan. It is the Company's intent to make all contributions necessary to make the Plan assets sufficient to satisfy all vested accrued benefit liabilities. All necessary filings with the PBGC and the Internal Revenue Service is in process.

Supplemental Schedules

Cooperative Pension Plan No. 336

Employer Identification Number: 31-1257147 Plan Number: 336
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
 December 31, 2013

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
*Commingled Trust Funds			
Commingled Employee Benefit Funds			
Trust of Russell Trust Company			
Russell Emerging Markets Fund	14,880 units	\$ 982,432	\$ 1,200,672
Russell Equity I Fund	32,442 units	1,314,475	2,343,956
Russell 1000 Index Fund	152,230 units	1,972,785	2,922,816
Russell Real Estate Equity Fund	3,000 units	615,084	1,057,575
Russell Fixed Income Fund I	131,128 units	4,971,929	5,098,249
Russell World Equity Fund	190,901 units	1,936,585	2,718,432
Russell Long Duration Fixed Income Fund	66,531 units	1,046,240	1,324,636
Total Commingled Trust Funds		<u>12,839,530</u>	<u>16,666,336</u>
Mutual Funds			
Baron Small Cap Fund	15,645 shares	382,890	551,000
Eaton Vance Global Macro Fund	91,037 shares	923,567	857,570
Vulcan Value Partners Small Cap	22,479 shares	328,098	438,342
Oakmark International Fund I	65,482 shares	1,691,518	1,723,476
RS Global Natural Resources Fund	15,122 shares	530,788	540,768
Total mutual funds		<u>3,856,861</u>	<u>4,111,156</u>
		<u>\$ 16,696,391</u>	<u>\$ 20,777,492</u>

*Party-in-interest

Cooperative Pension Plan No. 336

Employer Identification Number: 31-1257147 Plan Number: 336

Schedule H, Line 4j - Schedule of Reportable Transactions

Year Ended December 31, 2013

Identity	Description	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Issuer	Russell Fixed Income I Fund					
	Purchases	\$ 1,398,204		\$ 1,398,204	\$ 1,398,204	
	Sales		\$ 721,733	695,854	721,733	\$ 25,879
Issuer	Russell International Fund					
	Purchases	138,536		138,536	138,536	
	Sales		1,863,003	1,158,450	1,863,003	704,553
Issuer	Russell World Equity Fund					
	Purchases	268,626		268,626	268,626	
	Sales		978,256	808,483	978,256	169,773
Issuer	Oakmark International Fund					
	Purchases	1,691,518		1,691,518	1,691,518	
Issuer	PIMCO Emerging Local Bond					
	Purchases	18,997		18,997	18,997	
	Sales		912,108	979,483	912,108	(67,375)

TABLE A, ANNUAL EARNINGS BY AGE GROUPS

AGE GROUP	M	A	L	E	AVERAGE ANNUAL EARNINGS	F	E	M	A	L	E	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	A	L	E	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	A	L	E	AVERAGE ANNUAL EARNINGS
0-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34	2	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	2	0	0	0	0
35-39	8	0	0	0	0	1	0	0	0	0	0	0	9	0	0	0	0	21	0	0	0	0
40-44	19	0	0	0	0	2	0	0	0	0	0	0	26	0	0	0	0	37	0	0	0	0
45-49	22	0	0	0	0	4	0	0	0	0	0	0	56	0	0	0	0	40	0	0	0	0
50-54	35	0	0	0	0	2	0	0	0	0	0	0	15	0	0	0	0	2	0	0	0	0
55-59	52	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60-64	37	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65-69	9	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70-74	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	186	0	0	0	0	22	0	0	0	0	0	0	208	0	0	0	0	208	0	0	0	0

('AGE' REPRESENTS ATTAINED AGE.)

TABLE B, ANNUAL EARNINGS BY SERVICE GROUPS

SERVICE GROUP	M	A	L	E	AVERAGE ANNUAL EARNINGS	F	E	M	A	L	E	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	A	L	E	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	A	L	E	AVERAGE ANNUAL EARNINGS
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0-4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5-9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10-14	42	0	0	0	0	4	0	0	0	0	0	0	46	0	0	0	0	33	0	0	0	0
15-19	29	0	0	0	0	4	0	0	0	0	0	0	40	0	0	0	0	22	0	0	0	0
20-24	38	0	0	0	0	2	0	0	0	0	0	0	24	0	0	0	0	38	0	0	0	0
25-29	16	0	0	0	0	6	0	0	0	0	0	0	5	0	0	0	0	208	0	0	0	0
30-34	21	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39	36	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40+	4	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	186	0	0	0	0	22	0	0	0	0	0	0	208	0	0	0	0	208	0	0	0	0

TABLE C, SERVICE GROUPS BY AGE GROUPS

AGE GROUP	0-4	5-9	10-14	S E R	V I C	M	A	L	E	20-24	G R O	U P	30-34	35-39	40+	TOTAL
0-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	2
35-39	0	0	5	2	2	1	0	0	0	0	0	0	0	0	0	8
40-44	0	0	9	7	3	3	0	0	0	0	0	0	0	0	0	19
45-49	0	0	9	5	6	4	4	5	4	0	0	0	0	0	0	22
50-54	0	0	7	6	12	9	12	2	4	0	0	0	4	0	0	35
55-59	0	0	7	2	9	0	0	1	6	10	14	0	14	0	0	52
60-64	0	0	2	0	0	0	0	1	3	3	1	0	9	0	0	37
65-69	0	0	1	0	0	0	0	0	0	0	0	0	1	0	0	2
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	42	29	38	16	21	36	4	186						
0-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	1	1	1	0	0	0	0	0	0	0	0	0	0	1
40-44	0	0	1	1	1	1	2	0	0	0	0	0	0	0	0	2
45-49	0	0	0	0	0	0	1	1	1	1	1	0	0	0	0	4
50-54	0	0	1	1	1	1	0	0	0	0	0	0	0	0	0	2
55-59	0	0	2	2	2	2	2	2	2	2	2	0	0	0	0	4
60-64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	4	4	4	6	3	2	1	22						
0-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	2
35-39	0	0	5	3	1	0	0	0	0	0	0	0	0	0	0	9
40-44	0	0	10	8	3	3	0	0	0	0	0	0	0	0	0	21
45-49	0	0	9	6	5	5	6	5	5	5	5	0	0	0	0	26
50-54	0	0	7	6	13	9	13	3	3	10	15	0	0	0	0	37
55-59	0	0	8	3	9	0	0	0	0	6	14	0	0	0	0	56
60-64	0	0	2	0	0	0	0	0	0	3	3	0	0	0	0	40
65-69	0	0	3	0	0	0	0	0	0	0	1	0	0	0	0	15
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	46	33	40	22	24	38	5	208						

('AGE' REPRESENTS ATTAINED AGE.)

Cooperative Pension Plan
Plan Provisions Valued as of January 1, 2013

1. Employee Data Used in Valuation:

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

2. Method of Valuation:

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

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

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

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

- b. Actuarial Value of Assets – For the January 1, 2013 actuarial valuation, the Actuarial Value of Assets is the market value of plan assets.
- c. Target Liability – The liability measurement under Section 430 of the Internal Revenue Code as added by the Pension Protection Act of 2006 (PPA) is calculated under the unit credit method.

**Cooperative Pension Plan
Plan Provisions Valued as of January 1, 2013**

3. Actuarial Assumptions:

- a. Rate of Investment Return – The target liability under IRS § 430 for Plan 336 uses yield curve segmented rates of 5.23% (0-5 yr) – 6.51% (5-20 yr) – 7.16% (20+ yr).
- b. Rate of Interest Credit on Cash Balances – 5.50% per annum, compounded annually.
- c. Rates of Mortality – The IRS 2013 Optional Combined Mortality Tables were used for the target liability under IRS § 430.

4. Rate of Pay Increases:

Wage and salaries were assumed to increase by 4.0% per annum.

5. Rates of Retirement:

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

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

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

**Cooperative Pension Plan
Plan Provisions Valued as of January 1, 2013**

6. Rates of Turnover:

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

<u>Age</u>	<u>Percentage of Participants at Indicated Age Assumed to Terminate in the Next Year</u>	
	<u>Males</u>	<u>Females</u>
20	5.80%	17.40%
25	5.02%	13.27%
30	3.60%	8.13%
35	2.44%	4.41%
40	.90%	1.27%
45 and over	0%	0%

7. Rates of Disability:

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

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

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

8. Other

- Marital Status – It is assumed that 80% of the females and 87.5% of the males are married.
- Payment Date – It is assumed that terminating employees will elect lump sums as of date of termination of employment.
- IRS Benefit Limitations – The dollar limitation described in Section 415(b)(1)(A) of the Internal Revenue Code is assumed to remain at the limits in effect for 2013 (\$205,000).
- IRS Compensation Limitation – The dollar limitation described in Section 401(a)(17) of the Internal Revenue Code is assumed to remain at the limit in effect for 2013 (\$255,000).

Cooperative Pension Plan No. 336

Employer Identification Number: 31-1257147 Plan Number: 336

Schedule H, Line 4j - Schedule of Reportable Transactions

Year Ended December 31, 2013

Identity	Description	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on		Net Gain or (Loss)
					Transaction Date		
Issuer	Russell Fixed Income I Fund						
	Purchases	\$ 1,398,204		\$ 1,398,204	\$ 1,398,204		
	Sales		\$ 721,733	695,854	721,733	\$	25,879
Issuer	Russell International Fund						
	Purchases	138,536		138,536	138,536		
	Sales		1,863,003	1,158,450	1,863,003		704,553
Issuer	Russell World Equity Fund						
	Purchases	268,626		268,626	268,626		
	Sales		978,256	808,483	978,256		169,773
Issuer	Oakmark International Fund						
	Purchases	1,691,518		1,691,518	1,691,518		
Issuer	PIMCO Emerging Local Bond						
	Purchases	18,997		18,997	18,997		
	Sales		912,108	979,483	912,108		(67,375)

**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

2013**This Form is Open to Public
Inspection**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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 Cooperative Pension Plan		B Three-digit plan number (PN) ▶	336
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Cooperative Pension / Savings Board		D Employer Identification Number (EIN) 31-1257147	
E Type of plan: ☒ 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>01</u> Day <u>01</u> Year <u>2013</u>			
2 Assets:			
a Market value		2a	20193519
b Actuarial value		2b	20193519
3 Funding target/participant count breakdown:		(1) Number of participants (2) Funding Target	
a For retired participants and beneficiaries receiving payment		3a	85 8720706
b For terminated vested participants		3b	34 1070643
c For active participants:			
(1) Non-vested benefits		3c(1)	748388
(2) Vested benefits		3c(2)	9328574
(3) Total active		3c(3)	208 10076962
d Total		3d	327 19868311
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	6.32%
6 Target normal cost		6	0

Statement by Enrolled Actuary

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

SIGN HERE	<i>John Cierzniak</i> -- 	10/06/2014
John Cierzniak, EA, MAAA		Date
Type or print name of actuary		1405524
Nyhart		Most recent enrollment number
Firm name		317-845-3585
8415 Allison Pointe Boulevard		Telephone number (including area code)
Suite 300		
Indianapolis IN 46250-4159		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐**For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF. Schedule SB (Form 5500) 2013**

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)	238006	130548
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	184839	0
9 Amount remaining (line 7 minus line 8)	53167	130548
10 Interest on line 9 using prior year's actual return of <u>13.28%</u>	7061	17337
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>4.70%</u> except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	60228	147885

Part III Funding Percentages

14 Funding target attainment percentage	14	100.58 %
15 Adjusted funding target attainment percentage	15	101.63 %
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	81.23 %
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
12/20/2013	245000				
03/26/2014	245000				
Totals ▶			18(b)	490000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	458110

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16%	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is 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	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
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	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	458110	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	458110	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If 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		

**Cooperative
Pension Plan**

EIN/PN: 31-1257147 / 336

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

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

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

**Cooperative Pension Plan
Plan Provisions Valued as of January 1, 2013**

A. Basic Plan

- 1. Effective Date:** Effective as of January 1, 1994, the Pension Plan for Employees of Local Farm Cooperatives (OLP) was re-named the Countrymark Co-op Member Pension Plan (CCMPP). Also effective as of January 1, 1994, Employers participating in the Farm Bureau Employees Retirement Plan – Group B (FBERP) had their assets and liabilities transferred to this Plan. Effective January 1, 1999, the Countrymark Co-op Member Pension Plan was re-named to the Cooperative Pension Plan (CPP). The various provisions below apply to the Employers indicated.
- 2. Eligibility:** Regular full-time employees of the Employer compensated on a salaried basis or hourly basis not covered by a collective bargaining unit are eligible to participate following the attainment of age 21 and the completion of one year of Service. All non-union employees of the Employer who were participating in the Plan or FBERP as of December 31, 1993, participate in the Plan as of January 1, 1994. Other non-union employees of the Employer hired before 1994 participate in the Plan as of the later of six months Service or January 1, 1994. Part-time employees of the Employer join the Plan after a year of at least 1,000 hours of employment following attainment of age 21.
- 3. Service:** Service is all employment with the Employer after January 1, 1994 plus all periods of Service prior to January 1, 1994 as calculated under the provisions of the applicable prior plan. After the later of January 1, 1994 or date of adoption, a part-time employee earns a year of Service for a Plan Year in which the employee completes at least 1,000 hours. Credited Service is elapsed time after January 1, 1994 plus the Credited Service prior to January 1, 1994 as calculated under the provisions of the applicable prior plan. Part-time employees must complete 83 hours in a month to receive credit for that month. Effective January 1, 1998, Credited Service is elapsed time after plan entry for employees who became participants after 1997.
- 4. Employee Contributions:** None. The Employer pays the full cost of the Plan.
- 5. Cash Accounts:**
 - (a) Initial Account:
 - (1) Employees who were OLP participants prior to the Conversion Date (01/01/94) – An account is maintained for each participant, to which monthly credits are made. In the case of an active participant who participated in the OLP immediately prior to the Conversion Date, the initial account as of the Conversion Date was determined as the sum of: (A) the equivalent lump sum value of the participant's accrued basic benefit, plus, where applicable, the greatest of (i) the equivalent lump sum value of the participant's accrued supplemental benefit, (ii) the equivalent lump sum value of the participant's accrued benefit derived from employee contributions ("ABDEC"), and (iii) the participant's accumulated contributions with interest. The participant's accrued basic benefit, accrued supplemental benefit, ABDEC and accumulated contributions with interest are as of the Conversion Date under the OLP (this Plan, if the Conversion Date is after January 1, 1994) as in effect on such date. The equivalent lump sum values above [(A), (B)(i), and B(ii)] are the lump sum values of such benefits at age 65 (or current age, if older) based on 8% interest and mortality in accordance with the Unisex Pension 1984 mortality table, discounted from age 65 to the Conversion Date at 8%.

Cooperative Pension Plan
Plan Provisions Valued as of January 1, 2013

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

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

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

- (c) Grandfather Accounts: For employees who were participants in FBERP and who either (i) were age 50 with at least 5 years of employment at the Conversion Date (01/01/94), or (ii) had completed at least 15 years of employment at the Conversion Date, Grandfather Accounts were established, determined as follows:
- (i) A projected value at Normal Retirement Date (NRD) was determined equal to 1.68% of the FBERP Credited Service as of the Conversion Date plus 1% of projected time from the Conversion Date to NRD, multiplied by projected final average pay (FAP) assuming 1993 compensation increased at 5.5% per year [subject to the compensation limit of IRC §401(a)(17)], with the resulting annual benefit converted to a lump sum value at NRD using the UP-84 Mortality Table and 8% interest.
- (ii) The cash balance account was projected to NRD, beginning with the Conversion Date initial account, and assuming that 1993 compensation increased at 5.5% per year [subject to the compensation limit of IRC §401(a)(17)] and that interest credits were 7.5% for each year after 1993.
- (iii) Projected value at NRD was determined equal to 1% of the sum of the FBERP Credited Service as of the Conversion Date plus the projected time from the Conversion Date to NRD, multiplied by projected FAP, with the resulting annual benefit converted to a lump sum value at NRD using the UP-84 Mortality Table and 8% interest.

**Cooperative Pension Plan
Plan Provisions Valued as of January 1, 2013**

- (iv) The excess, if any, of (i) over the greater of (ii) or (iii) is the projected grandfather amount. That amount was discounted from NRD back to the Conversion Date at 8% to become the Grandfather Account as of the Conversion Date.
- (v) The Grandfather Account earned at any point in time is the Grandfather Account as of the Conversion Date, increased with actual interest credits, and multiplied by a fraction equal to M/N , maximum 1, where M is the actual period of Credited Service after the Conversion Date and N is the projected time from the Conversion Date to NRD.
- (d) Interest Credits to Accounts: The account of each participant is increased by the "interest credit percentage" for the applicable calendar year multiplied by the account as of the beginning of the year.
- (e) Interest Credit Percentage: The interest credit percentage for each calendar year is equal to the greater of (i) 4% and (ii) the average, rounded to the nearest .25%, of the weekly average for weeks ending in the month of November of the prior calendar year of the rate on Treasury Constant Maturities, 1-year, as published in the Federal Reserve Statistical Release H.15(519) of the Board of Governors of the Federal Reserve System, plus 1%, except that, to the extent determined by the Committee in its sole discretion, the "interest credit percentage" shall be such other percentage as the Committee may from time-to-time prospectively prescribe and which shall be specified in the Plan.

6. Retirement:

- (a) Normal Retirement: A participant's normal retirement date is the first day of the month coincident with or next following age 65.
- (b) Early Retirement: A participant who has attained age 55 and completed 5 Years of Service may retire at any time prior to normal retirement date.
- (c) Disability Retirement: A participant who, prior to his normal retirement date, becomes totally and permanently disabled and entitled to benefits under a long-term disability plan maintained by the Employer or is eligible for Social Security disability benefits, is treated as if he had continued in active service at his last annual pay rate.
- (d) Late Retirement: A participant may continue in active employment after his normal retirement date.

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

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

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

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

**Cooperative Pension Plan
Plan Provisions Valued as of January 1, 2013**

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

- (b) Former participants of the FBERP receive the greater of (i) the benefit described in item 7 or (ii) a frozen monthly benefit determined as of the day preceding the Conversion Date. If such frozen benefit commences prior to age 65, the early commencement factors are 6% per year prior to age 62. The portion of the benefit earned prior to 1990 is subject to a cost-of-living feature of up to 3% per year (simple interest), commencing on the third anniversary of benefit commencement.
- (c) If a former participant of the FBERP who was actively employed by the Employer on the Conversion Date elects a lump sum form of distribution, the minimum lump sum is that which would have been paid of the Conversion Date.

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

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

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

- 10. *Termination of Employment:*** Effective January 1, 2008, a participant is 100% vested after three Years of Service.
- 11. *Forms of Pension:*** The normal form of benefit payable to a participant is the Qualified Joint and Survivor Annuity, if married; if single, an annuity for the life of the participant. Various optional forms of pension of actuarial equivalent value are permitted.
- 12. *Discontinuance Provisions:*** Upon termination of the Plan or complete discontinuance of Employer contributions, the funds of the Plan are allocated for the benefit of each employee, beneficiary, and joint or survivor annuitant, if any, in accordance with applicable law. If there is an excess of assets under the former-OLP pool, such excess is then allocated to the participants.
- 13. *Benefit Limitation:*** In no event will the annual pension benefit exceed the amount described in Section 415(b)(1)(A) of the Internal Revenue Code (\$205,000 for 2013) (a) actuarially increased for benefit commencement later than Social Security Normal Retirement Age, (b) reduced according to Social Security early retirement factors between Social Security Normal Retirement Age and age 62, (c) actuarially decreased for the benefit commencement before age 62, (d) actuarially decreased for the benefit payment other than as a life annuity, unless a joint and surviving spouse option has been elected, and (e) decreased to the extent required to limit the sum of the employee's defined benefit plan fraction and defined contribution plan fraction is 100%.
- 14. *Compensation Limitation:*** In no event will annual plan compensation exceed the amount described in Section 401(a)(17) of the Internal Revenue Code (\$255,000 for 2013).

Cooperative Pension Plan
Plan Provisions Valued as of January 1, 2013

- 15. Variation to Plan Provisions:** The provisions of this Variation apply to the following Employers participating in the CPP: **Countrymark Cooperative, Inc.** (with a Merger Date of January 1, 1999). No benefit will accrue after October 1, 2002.
- 5.(a) Initial accounts were transferred from the Regional Pension Plan (the Prior Plan).
 - 5.(b) Salaried participants from the Regional Pension Plan receive a minimum of 5%. Hourly-paid participants shall receive a minimum of \$30 for each month in which 83 Hours of Service is compensated.
 - 5.(c) The employees of the Employer eligible for the Grandfather Accounts were employees who were participants in FBERP and were born before 1944 and had 5 Years of Service as of December 31, 1993, or had 15 Years of Service as of December 31, 1993 and were actively employed with CCI on January 1, 1994.
10. Effective January 1, 2008, a participant is 100% vested in his Account Balance after three Years of Service.

Cooperative Pension Plan No. 336

Employer Identification Number: 31-1257147 Plan Number: 336

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

December 31, 2013

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
*Commingled Trust Funds			
Commingled Employee Benefit Funds			
Trust of Russell Trust Company			
Russell Emerging Markets Fund	14,880 units	\$ 982,432	\$ 1,200,672
Russell Equity I Fund	32,442 units	1,314,475	2,343,956
Russell 1000 Index Fund	152,230 units	1,972,785	2,922,816
Russell Real Estate Equity Fund	3,000 units	615,084	1,057,575
Russell Fixed Income Fund I	131,128 units	4,971,929	5,098,249
Russell World Equity Fund	190,901 units	1,936,585	2,718,432
Russell Long Duration Fixed Income Fund	66,531 units	1,046,240	1,324,636
Total Commingled Trust Funds		<u>12,839,530</u>	<u>16,666,336</u>
Mutual Funds			
Baron Small Cap Fund	15,645 shares	382,890	551,000
Eaton Vance Global Macro Fund	91,037 shares	923,567	857,570
Vulcan Value Partners Small Cap	22,479 shares	328,098	438,342
Oakmark International Fund I	65,482 shares	1,691,518	1,723,476
RS Global Natural Resources Fund	15,122 shares	530,788	540,768
Total mutual funds		<u>3,856,861</u>	<u>4,111,156</u>
		<u>\$ 16,696,391</u>	<u>\$ 20,777,492</u>

*Party-in-interest