

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                 |
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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div><br><br><div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div> |
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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:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                            |                                                                                                                                                                     |                                                                                             |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Part II                                                                                                    | Basic Plan Information—enter all requested information                                                                                                              |                                                                                             |
| 1a Name of plan                                                                                            | SPANGLER CANDY COMPANY NON-UNION ASSOCIATES' PENSION PLAN                                                                                                           | 1b Three-digit plan number (PN) ▶ <u>001</u><br>1c Effective date of plan <u>01/01/1971</u> |
| 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) | 2b Employer Identification Number (EIN) <u>34-4360680</u><br>2c Sponsor's telephone number <u>419-636-4221</u><br>2d Business code (see instructions) <u>311300</u> |                                                                                             |
| P.O. BOX 71<br>400 NORTH PORTLAND STREET<br>BRYAN, OH 43506-0071                                           |                                                                                                                                                                     |                                                                                             |

**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<br>HERE                                                                                               | Filed with authorized/valid electronic signature. | 10/13/2014 | WILLIAM MARTIN                                               |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE                                                                                               | Filed with authorized/valid electronic signature. | 10/13/2014 | WILLIAM MARTIN                                               |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>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)                       |
|                                                                                                            |                                                   |            |                                                              |

|                                                                                                                                                                                        |  |                                                                                              |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------|--|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                    |  | <b>3b</b> Administrator's EIN                                                                |  |
| <b>4</b> 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: |  | <b>3c</b> Administrator's telephone number                                                   |  |
| <b>a</b> Sponsor's name                                                                                                                                                                |  | <b>4b</b> EIN                                                                                |  |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                |  | <b>4c</b> PN                                                                                 |  |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                 |  | <b>5</b>                                                                                     |  |
| <b>a</b> Active participants .....                                                                                                                                                     |  | <b>191</b>                                                                                   |  |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                    |  | <b>6a</b>                                                                                    |  |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                     |  | <b>102</b>                                                                                   |  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                               |  | <b>6b</b>                                                                                    |  |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                             |  | <b>51</b>                                                                                    |  |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                |  | <b>6c</b>                                                                                    |  |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                        |  | <b>19</b>                                                                                    |  |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                            |  | <b>6d</b>                                                                                    |  |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                   |  | <b>172</b>                                                                                   |  |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:                           |  | <b>6e</b>                                                                                    |  |
| <b>1A</b>                                                                                                                                                                              |  | <b>13</b>                                                                                    |  |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                            |  | <b>6f</b>                                                                                    |  |
| <b>9a</b> Plan funding arrangement (check all that apply)                                                                                                                              |  | <b>185</b>                                                                                   |  |
| <b>(1)</b> <input checked="" type="checkbox"/> Insurance                                                                                                                               |  | <b>6g</b>                                                                                    |  |
| <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts                                                                                                         |  | <b>0</b>                                                                                     |  |
| <b>(3)</b> <input checked="" type="checkbox"/> Trust                                                                                                                                   |  | <b>6h</b>                                                                                    |  |
| <b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                      |  | <b>0</b>                                                                                     |  |
| <b>9b</b> Plan benefit arrangement (check all that apply)                                                                                                                              |  | <b>7</b>                                                                                     |  |
| <b>(1)</b> <input checked="" type="checkbox"/> Insurance                                                                                                                               |  | <b>8a</b>                                                                                    |  |
| <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts                                                                                                         |  | <b>1A</b>                                                                                    |  |
| <b>(3)</b> <input checked="" type="checkbox"/> Trust                                                                                                                                   |  | <b>b</b>                                                                                     |  |
| <b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                      |  | <b>10</b>                                                                                    |  |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                      |  |                                                                                              |  |
| <b>a Pension Schedules</b>                                                                                                                                                             |  | <b>b General Schedules</b>                                                                   |  |
| <b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)                                                                                                  |  | <b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)              |  |
| <b>(2)</b> <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary                  |  | <b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)            |  |
| <b>(3)</b> <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                     |  | <b>(3)</b> <input checked="" type="checkbox"/> <b>1</b> <b>A</b> (Insurance Information)     |  |
|                                                                                                                                                                                        |  | <b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)       |  |
|                                                                                                                                                                                        |  | <b>(5)</b> <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) |  |
|                                                                                                                                                                                        |  | <b>(6)</b> <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)               |  |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br><hr/> Department of Labor<br>Employee Benefits Security Administration<br><hr/> Pension Benefit Guaranty Corporation | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b><br><br>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           | <b>2013</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           | <b>This Form is Open to Public Inspection</b> |

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

|                                                                                                |                                                                    |            |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>SPANGLER CANDY COMPANY NON-UNION ASSOCIATES' PENSION PLAN</b>      | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>001</b> |
|                                                                                                |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>SPANGLER CANDY COMPANY</b> | <b>D</b> Employer Identification Number (EIN)<br><b>34-4360680</b> |            |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**1** Coverage Information:

**(a)** Name of insurance carrier

**PRINCIPAL LIFE INSURANCE COMPANY**

| <b>(b)</b> EIN    | <b>(c)</b> NAIC code | <b>(d)</b> Contract or identification number | <b>(e)</b> Approximate number of persons covered at end of policy or contract year | Policy or contract year |                   |
|-------------------|----------------------|----------------------------------------------|------------------------------------------------------------------------------------|-------------------------|-------------------|
|                   |                      |                                              |                                                                                    | <b>(f)</b> From         | <b>(g)</b> To     |
| <b>42-0127290</b> | <b>61271</b>         | <b>522127</b>                                | <b>185</b>                                                                         | <b>01/01/2013</b>       | <b>12/31/2013</b> |

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

|                                             |                                      |
|---------------------------------------------|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</b> Total amount of fees paid |
| <b>2397</b>                                 | <b>30314</b>                         |

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

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

**LINCOLN FINANCIAL ADVISORS CORPORAT**  
**ATTN TODD FRANCE**  
**1300 S CLINTON STE 1H50**  
**FORT WAYNE, IN 46801-2239**

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                             | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|-----------------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose          |                              |
| <b>2397</b>                                          | <b>22371</b>                    | <b>REFERRAL/SERVICE FEE</b> | <b>3</b>                     |

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

**SCHAFFER JR, JAMES R.**  
**WAYPT PARTN LINCOLN FIN**  
**28601 CHAGRIN BLVD**  
**CLEVELAND, OH 44122-4500**

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                                                   | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|---------------------------------------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose                                |                              |
| <b>0</b>                                             | <b>7943</b>                     | <b>PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN</b> | <b>3</b>                     |

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

---

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

---

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

---

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

---

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

---

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

---

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

---

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

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

---

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

**Part II Investment and Annuity Contract Information**

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

|                                                                                                        |          |         |
|--------------------------------------------------------------------------------------------------------|----------|---------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 0       |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | 2558903 |

**6 Contracts With Allocated Funds:****a** State the basis of premium rates ▶

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

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☐ other ▶

|                                                                                                         |              |   |
|---------------------------------------------------------------------------------------------------------|--------------|---|
| <b>b</b> Balance at the end of the previous year .....                                                  | <b>7b</b>    |   |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                                   | <b>7c(1)</b> |   |
| (2) Dividends and credits .....                                                                         | <b>7c(2)</b> |   |
| (3) Interest credited during the year .....                                                             | <b>7c(3)</b> |   |
| (4) Transferred from separate account .....                                                             | <b>7c(4)</b> |   |
| (5) Other (specify below) .....                                                                         | <b>7c(5)</b> |   |
| ▶                                                                                                       |              |   |
| (6) Total additions .....                                                                               | <b>7c(6)</b> |   |
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....                   | <b>7d</b>    |   |
| <b>e</b> Deductions:                                                                                    |              |   |
| (1) Disbursed from fund to pay benefits or purchase annuities during year .....                         | <b>7e(1)</b> |   |
| (2) Administration charge made by carrier .....                                                         | <b>7e(2)</b> |   |
| (3) Transferred to separate account .....                                                               | <b>7e(3)</b> |   |
| (4) Other (specify below) .....                                                                         | <b>7e(4)</b> |   |
| ▶                                                                                                       |              |   |
| (5) Total deductions .....                                                                              | <b>7e(5)</b> |   |
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b>    | 0 |

**Part III Welfare Benefit Contract Information**

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

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

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

**9** Experience-rated contracts:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                         | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions .....                                                                                                                             | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs .....                                                                                                        | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes .....                                                                                                                                   | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges .....                                                                                                                 | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                               |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves .....                                                                                                                          |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....                                           |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                          | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount..... | <b>10b</b> |  |

Specify nature of costs ▶

**Part IV Provision of Information**

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

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

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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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.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>SPANGLER CANDY COMPANY NON-UNION ASSOCIATES' PENSION PLAN</u>                                                 | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>SPANGLER CANDY COMPANY</u>                                 | <b>D</b> Employer Identification Number (EIN)<br><u>34-4360680</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                                                                                                                                  | <b>Basic Information</b>                                                                       |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>                                                                                                                              |                                                                                                |
| <b>2</b> Assets:                                                                                                                                                                                               |                                                                                                |
| <b>a</b> Market value .....                                                                                                                                                                                    | <b>2a</b> <u>16510825</u>                                                                      |
| <b>b</b> Actuarial value .....                                                                                                                                                                                 | <b>2b</b> <u>16356065</u>                                                                      |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                           |                                                                                                |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                     | <b>3a</b> <u>60</u> <b>(1) Number of participants</b> <u>8741695</u> <b>(2) Funding Target</b> |
| <b>b</b> For terminated vested participants.....                                                                                                                                                               | <b>3b</b> <u>23</u> <u>597550</u>                                                              |
| <b>c</b> For active participants:                                                                                                                                                                              |                                                                                                |
| <b>(1)</b> Non-vested benefits .....                                                                                                                                                                           | <b>3c(1)</b> <u>322656</u>                                                                     |
| <b>(2)</b> Vested benefits .....                                                                                                                                                                               | <b>3c(2)</b> <u>6224687</u>                                                                    |
| <b>(3)</b> Total active.....                                                                                                                                                                                   | <b>3c(3)</b> <u>105</u> <u>6547343</u>                                                         |
| <b>d</b> Total.....                                                                                                                                                                                            | <b>3d</b> <u>188</u> <u>15886588</u>                                                           |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                          |                                                                                                |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                      | <b>4a</b>                                                                                      |
| <b>b</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..... | <b>4b</b>                                                                                      |
| <b>5</b> Effective interest rate .....                                                                                                                                                                         | <b>5</b> <u>6.27 %</u>                                                                         |
| <b>6</b> Target normal cost .....                                                                                                                                                                              | <b>6</b> <u>360406</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.

|                                                        |                               |                                        |
|--------------------------------------------------------|-------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                       |                               | <u>09/30/2014</u>                      |
|                                                        | Signature of actuary          | Date                                   |
| <u>DONALD H. DOWDY III</u>                             | Type or print name of actuary | <u>14-06767</u>                        |
| <u>PRINCIPAL FINANCIAL GROUP</u>                       | Firm name                     | Most recent enrollment number          |
| <u>PO BOX 9394</u><br><u>DES MOINES, IA 50306-9394</u> | Address of the firm           | <u>412-394-6351</u>                    |
|                                                        |                               | Telephone number (including area code) |

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

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

**Schedule SB (Form 5500) 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) .....                                   | 568923                | 1927509                |
| 8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 568923                | 184951                 |
| 9 Amount remaining (line 7 minus line 8) .....                                                                                      | 0                     | 1742558                |
| 10 Interest on line 9 using prior year's actual return of <u>13.14</u> % .....                                                      | 0                     | 228972                 |
| 11 Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| a Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 468687                 |
| b Interest on (a) using prior year's effective interest rate of <u>6.96</u> % except as otherwise provided (see instructions) ..... |                       | 61585                  |
| c Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 530272                 |
| d Portion of (c) to be added to prefunding balance .....                                                                            |                       | 530272                 |
| 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) .....                                               | 0                     | 2501802                |

| Part III Funding Percentages                                                                                                                                        |    |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| 14 Funding target attainment percentage .....                                                                                                                       | 14 | 87.20 %  |
| 15 Adjusted funding target attainment percentage .....                                                                                                              | 15 | 102.95 % |
| 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 | 92.62 %  |
| 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<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 09/05/2014                                                                        | 400000                            | 0                               |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 | Totals ►                 | 18(b)                             | 400000                          |
|                                                                                   |                                   |                                 |                          | 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                                                                 | 361225 |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |        |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |        |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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**

|                                                                                                                                                                                              |                       |                       |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.94% | 2nd segment:<br>6.15% | 3rd segment:<br>6.76 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                        | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            | <b>31a</b>          | 360406             |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 2032325             | 653443             |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 1013849            |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 832058             | 832058        |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>           | 181791             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 361225             |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 179434             |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 179434             |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

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

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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2013</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

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

|                                                                                                |                                                                    |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>SPANGLER CANDY COMPANY NON-UNION ASSOCIATES' PENSION PLAN</u>      | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>SPANGLER CANDY COMPANY</u> | <b>D</b> Employer Identification Number (EIN)<br><u>34-4360680</u> |

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation  
PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

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

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

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**(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13 50 64               | CONTRACT ADMINISTRATOR                                                                            | 40533                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

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

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

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

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

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

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

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

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>► <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                    |            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                    |            |
| <b>A</b> Name of plan<br><u>SPANGLER CANDY COMPANY NON-UNION ASSOCIATES' PENSION PLAN</u>                | <b>B</b> Three-digit plan number (PN) ►                            | <u>001</u> |
|                                                                                                          |                                                                    |            |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>SPANGLER CANDY COMPANY</u>    | <b>D</b> Employer Identification Number (EIN)<br><u>34-4360680</u> |            |

|               |                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                           |                               |                                                                                                                    |
|-------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP SEP ACCT-R6</u>             |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>42-0127290-020</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1327417</u> |
|                                                                                           |                               |                                                                                                                    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LARGECAP GROWTH I SA-R6</u>        |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>42-0127290-066</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>760732</u>  |
|                                                                                           |                               |                                                                                                                    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SHORT-TERM INCOME SA-R6</u>        |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>42-0127290-124</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>470754</u>  |
|                                                                                           |                               |                                                                                                                    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                            |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a):                                         |                               |                                                                                                                    |
| <b>c</b> EIN-PN                                                                           | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                |
|                                                                                           |                               |                                                                                                                    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                            |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a):                                         |                               |                                                                                                                    |
| <b>c</b> EIN-PN                                                                           | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                |
|                                                                                           |                               |                                                                                                                    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                            |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a):                                         |                               |                                                                                                                    |
| <b>c</b> EIN-PN                                                                           | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                |
|                                                                                           |                               |                                                                                                                    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                            |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a):                                         |                               |                                                                                                                    |
| <b>c</b> EIN-PN                                                                           | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                |

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

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

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

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                        |            |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                        |            |
| <b>A</b> Name of plan<br><u>SPANGLER CANDY COMPANY NON-UNION ASSOCIATES' PENSION PLAN</u>                | <b>B</b> Three-digit plan number (PN) ▶                                | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>SPANGLER CANDY COMPANY</u>           | <b>D</b> Employer Identification Number (EIN)<br><br><u>34-4360680</u> |            |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                              |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------|------------------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                 |                              |                        |
| <b>Assets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       |                              |                        |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                              |                        |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>    | 650000                       | 400000                 |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>    | 0                            | 0                      |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    | 0                            | 0                      |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                              |                        |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>    |                              |                        |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>    |                              |                        |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                              |                        |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                              |                        |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b> |                              |                        |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                              |                        |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                              |                        |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b> |                              |                        |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                              |                        |
| <b>(6)</b> Real estate (other than employer real property).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(6)</b>    |                              |                        |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                              |                        |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>    |                              |                        |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>    |                              |                        |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>   | 1703232                      | 2558903                |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   |                              |                        |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(12)</b>   |                              |                        |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   | 14186296                     | 15639427               |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   |                              |                        |
| <b>(15)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(15)</b>   |                              |                        |

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>1d</b> Employer-related investments:                              |              |                       |                 |
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 16539528              | 18598330        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0 |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0 |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 0 |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 0 |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 16539528 | 18598330 |
|-----------------------------------------------------------|-----------|----------|----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a</b> Contributions:                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 400000     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 0          |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 0          |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    | 0          |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 400000    |
| <b>b</b> Earnings on investments:                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 0          |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 0          |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 0          |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> | 0          |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 0          |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 0         |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> | 0          |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 241914     |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            | 241914    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            | 0         |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 0          |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 0          |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> | 0          |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 0          |           |
| (C) Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....                | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | 2b(6)  |            | 0         |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)  |            | 327375    |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | 2b(8)  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | 2b(9)  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            | 2052258   |
| c Other income .....                                                                            | 2c     |            | 0         |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 3021547   |

**Expenses**

|                                                                                      |       |        |        |
|--------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                  |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 901371 |        |
| (2) To insurance carriers for the provision of benefits .....                        | 2e(2) | 0      |        |
| (3) Other .....                                                                      | 2e(3) | 0      |        |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                        | 2e(4) |        | 901371 |
| f Corrective distributions (see instructions) .....                                  | 2f    |        | 0      |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |        |        |
| h Interest expense .....                                                             | 2h    |        | 0      |
| i Administrative expenses: (1) Professional fees .....                               | 2i(1) | 0      |        |
| (2) Contract administrator fees .....                                                | 2i(2) | 40533  |        |
| (3) Investment advisory and management fees .....                                    | 2i(3) | 0      |        |
| (4) Other .....                                                                      | 2i(4) | 20841  |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |        | 61374  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |        | 962745 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 2058802 |
| l Transfers of assets:                                   |       |  |         |
| (1) To this plan .....                                   | 2l(1) |  | 0       |
| (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: PLANTE & MORAN PLLC

(2) EIN: 38-1357951

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

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

**Part IV Compliance Questions**

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

During the plan year:

**a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  | 0      |

**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 |
|----|-----|----|--------|
| 4b |     | X  | 0      |

|                                                                                                                                                                                                                               | Yes | No | Amount  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>c</b> 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  | 0       |
| <b>d</b> 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  | 0       |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 2000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |         |
| <b>g</b> 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  |         |
| <b>h</b> 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  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |         |
| <b>j</b> 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   |    |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |         |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                      |     |    |         |

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

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

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

**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)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                |                                                                    |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>SPANGLER CANDY COMPANY NON-UNION ASSOCIATES' PENSION PLAN</u>      | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>SPANGLER CANDY COMPANY</u> | <b>D</b> Employer Identification Number (EIN)<br><u>34-4360680</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>42-0127290</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>0</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                             |                              |                             |                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                              |                             |                                         |
| <b>5</b> 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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                             |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                              | <b>6a</b>                    |                             |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                    |                             |                                         |
| <b>c</b> 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) .....                                                                                                                                                                                                            | <b>6c</b>                    |                             |                                         |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                              |                             |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A            |
| <b>8</b> 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? .....                                                                                 | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**Spangler Candy Company  
Non-Union Associates' Pension Plan**

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**Financial Report  
December 31, 2013**

# **Spangler Candy Company**

## **Non-Union Associates' Pension Plan**

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### **Contents**

|                                                                  |                   |
|------------------------------------------------------------------|-------------------|
| <b>Report Letter</b>                                             | <b>1-2</b>        |
| <b>Statement of Net Assets Available for Benefits</b>            | <b>3</b>          |
| <b>Statement of Changes in Net Assets Available for Benefits</b> | <b>4</b>          |
| <b>Notes to Financial Statements</b>                             | <b>5-12</b>       |
| <b>Schedule of Assets Held at End of Year</b>                    | <b>Schedule I</b> |
| <b>Schedule of Reportable Transactions</b>                       | <b>Schedule 2</b> |

## Independent Auditor's Report

To the Plan Administrator  
Spangler Candy Company Non-Union  
Associates' Pension Plan

### Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Spangler Candy Company Non-Union Associates' Pension Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012 and the related statement of changes in net assets available for benefits 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on conducting the 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 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Principal Life Insurance Company and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company (the "Trustee"), 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 related transactions. 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.

To the Plan Administrator  
Spangler Candy Company Non-Union  
Associates' Pension Plan

***Disclaimer of Opinion***

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

***Other Matter***

The supplemental schedules of assets held at end of year as of December 31, 2013 and reportable transactions for the year ended December 31, 2013 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA 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 ERISA.

*Plante & Moran, PLLC*

Toledo, Ohio  
September 29, 2014

# **Spangler Candy Company** **Non-Union Associates' Pension Plan**

## **Statement of Net Assets Available for Benefits**

|                                          | December 31,<br>2013 | December 31,<br>2012 |
|------------------------------------------|----------------------|----------------------|
| <b>Assets</b>                            |                      |                      |
| Investments:                             |                      |                      |
| Mutual funds                             | \$ 15,639,427        | \$ 14,186,296        |
| Pooled separate accounts                 | 2,558,903            | 1,703,232            |
| Total investments                        | 18,198,330           | 15,889,528           |
| Contributions receivable                 | 400,000              | 650,000              |
| <b>Net Assets Available for Benefits</b> | <b>\$ 18,598,330</b> | <b>\$ 16,539,528</b> |

# Spangler Candy Company

## Non-Union Associates' Pension Plan

### Statement of Changes in Net Assets Available for Benefits

|                                                         | Year Ended                  |                             |
|---------------------------------------------------------|-----------------------------|-----------------------------|
|                                                         | December 31,<br>2013        | December 31,<br>2012        |
| <b>Additions to Net Assets</b>                          |                             |                             |
| Contributions - Employer                                | \$ 400,000                  | \$ 650,000                  |
| Investment income:                                      |                             |                             |
| Interest and dividends                                  | 639,722                     | 433,035                     |
| Net realized and unrealized gains on investments:       |                             |                             |
| Mutual funds                                            | 1,654,450                   | 1,200,272                   |
| Pooled separate accounts                                | 327,375                     | 241,961                     |
|                                                         | <u>1,981,825</u>            | <u>1,442,233</u>            |
| Net realized and unrealized gains                       |                             |                             |
|                                                         | <u>2,621,547</u>            | <u>1,875,268</u>            |
| Total investment income                                 |                             |                             |
|                                                         | <u>2,621,547</u>            | <u>1,875,268</u>            |
| Total additions                                         | 3,021,547                   | 2,525,268                   |
| <b>Deductions from Net Assets</b>                       |                             |                             |
| Benefits paid directly to participants or beneficiaries | 901,371                     | 864,814                     |
| Administrative expenses                                 | 61,374                      | 60,779                      |
|                                                         | <u>962,745</u>              | <u>925,593</u>              |
| Total deductions                                        |                             |                             |
|                                                         | <u>962,745</u>              | <u>925,593</u>              |
| <b>Net Increase</b>                                     | 2,058,802                   | 1,599,675                   |
| <b>Net Assets Available for Benefits</b>                |                             |                             |
| Beginning of year                                       | <u>16,539,528</u>           | <u>14,939,853</u>           |
| End of year                                             | <u><b>\$ 18,598,330</b></u> | <u><b>\$ 16,539,528</b></u> |

# **Spangler Candy Company**

## **Non-Union Associates' Pension Plan**

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### **Notes to Financial Statements**

#### **December 31, 2013 and 2012**

#### **Note 1 - Plan Description**

The following description of Spangler Candy Company Non-Union Associates' Pension Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

**General** - The Plan is a defined benefit plan covering substantially all nonunion employees of Spangler Candy Company and related companies (the "Company") who have completed six months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective January 1, 2011, the Plan was restated and is now known as the Spangler Candy Company Non-Union Associates' Pension Plan. Also, effective January 1, 2011, the Plan was frozen to new entrants. The significant changes to the Plan are described below in the retirement benefits paragraph and Note 2.

**Retirement Benefits** - Employees with five or more years of service are entitled to normal annual pension benefits beginning at the participant's normal retirement age of 65, based on a percentage of highest compensation for five consecutive years of service through December 31, 2010. Effective January 1, 2011, the definition of average compensation was changed from highest compensation for five consecutive years of service to a career average. The Plan permits early retirement at ages 55 through 64. Retired employees receive monthly annuity payments for life; married employees receive pension benefits in the form of a joint and 50 percent survivor annuity unless they elect otherwise. Employees are 100 percent vested after five years of service.

**Death Benefits** - In certain circumstances, if an employee who has been married for more than one year dies after early retirement age, the spouse will receive 50 percent of the annuity benefit the employee would have received had the employee retired on the day before death. An employee's spouse can receive 100 percent of a reduced annuity benefit if this option is selected by the employee prior to death.

**Party-in-interest Transactions** - Certain plan assets are in investment funds managed by Principal Life Insurance Company and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, the plan trustee, or its affiliates. Therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

#### **Note 2 - Summary of Significant Accounting Policies**

**Investment Valuation** - The Plan's investments are stated at fair value. The pooled separate accounts are valued at net asset value per share (or its equivalent) of the funds, which are based on the fair value of the funds' underlying net assets.

All other investments are valued based on quoted market prices. See Note 5 for additional information.

# **Spangler Candy Company**

## **Non-Union Associates' Pension Plan**

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### **Notes to Financial Statements** **December 31, 2013 and 2012**

#### **Note 2 - Summary of Significant Accounting Policies (Continued)**

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

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

**Administrative Expenses** - Certain administrative functions are performed by the officers or employees of the Company. No officers or employees receive compensation from the Plan. Certain administrative expenses for the trustees and other fees are paid directly by the Company.

**Actuarial Present Value of Accumulated Plan Benefits** - Accumulated plan benefits are those future periodic payments that are attributable, under the Plan's provisions, to the service employees have rendered. These include benefits expected to be paid to:

- a. Retired or terminated employees or their beneficiaries
- b. Beneficiaries of deceased employees
- c. Present employees or their beneficiaries

Benefits under the Plan are based on the average annual compensation during the five highest consecutive years of credited service through December 31, 2010. The accumulated plan benefits for active employees are based on their average compensation during the highest five consecutive years ending on the valuation date through December 31, 2010. Effective January 1, 2011, the definition of average compensation was changed from highest compensation for five consecutive years of service to a career average. The participants' benefits accrued as of December 31, 2010 were frozen under the old formula. However, the participants will continue to earn additional benefits under the new formula effective January 1, 2011. 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 payable by annuity contracts are excluded from the calculated accumulated plan benefits obligation to the extent the annuities are not included in the plan assets.

# Spangler Candy Company

## Non-Union Associates' Pension Plan

### Notes to Financial Statements December 31, 2013 and 2012

#### Note 2 - Summary of Significant Accounting Policies (Continued)

The actuarial present value of accumulated plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

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

**Payment of Benefits** - Benefit payments are recorded when paid.

**Subsequent Events** - The financial statements and related disclosures include evaluation of events up through and including September 29, 2014, which is the date the financial statements were available to be issued.

#### Note 3 - Actuarial Present Value of Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits, as determined by an actuary using the frozen entry age actuarial cost method, is summarized as follows:

Actuarial present value of accumulated plan benefits:

Vested:

|                                           |              |
|-------------------------------------------|--------------|
| Participants currently receiving benefits | \$ 8,163,610 |
| Other participants                        | 6,721,511    |
| Total vested benefits                     | 14,885,121   |

|           |         |
|-----------|---------|
| Nonvested | 320,196 |
|-----------|---------|

|                                                            |                      |
|------------------------------------------------------------|----------------------|
| Total actuarial present value of accumulated plan benefits | <u>\$ 15,205,317</u> |
|------------------------------------------------------------|----------------------|

# **Spangler Candy Company**

## **Non-Union Associates' Pension Plan**

### **Notes to Financial Statements**

#### **December 31, 2013 and 2012**

#### **Note 3 - Actuarial Present Value of Accumulated Plan Benefits**

##### **(Continued)**

|                                                                          |                      |
|--------------------------------------------------------------------------|----------------------|
| Actuarial present value of accumulated plan benefits - Beginning of year | \$ 14,806,241        |
| Increase (decrease) during the year attributable to:                     |                      |
| Benefit accumulated                                                      | 295,025              |
| Benefit payments                                                         | (901,371)            |
| Increase for interest due to the decrease in the discount period         | <u>1,005,422</u>     |
| Net increase                                                             | <u>399,076</u>       |
| Actuarial present value of accumulated plan benefits - End of year       | <u>\$ 15,205,317</u> |

The significant actuarial assumptions used to determine the present value of accumulated plan benefits at December 31, 2013 and 2012 were (a) life expectancy of participants using the IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female, (b) normal retirement age of 65, with early retirement available beginning at age 55 and five years of plan participation, (c) investment return at an average rate of 7.75 percent and 7.50 percent, respectively, (d) expected increase in salary of 4 percent, and (e) a wage base increase of 3.25 percent.

#### **Note 4 - Unaudited Information**

Principal Life Insurance Company and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company (the "Trustee") hold the Plan's investments and execute all investment transactions. The investment balances and related investment income and losses included in the accompanying financial statements and supplemental schedule of assets held at end of year are based solely on information provided by the Trustee.

# Spangler Candy Company

## Non-Union Associates' Pension Plan

### Notes to Financial Statements December 31, 2013 and 2012

#### Note 4 - Unaudited Information (Continued)

Significant investments at end of year are as follows:

|                                          | 2013         | 2012       |
|------------------------------------------|--------------|------------|
| Mutual funds:                            |              |            |
| Ivy Asset Strategy A Fund                | \$ 1,138,275 | \$ 810,187 |
| PIMCO Low Duration A Fund                | 361,796      | 1,091,400  |
| Putnam Convertible Securities A Fund     | 561,371      | 1,006,855  |
| American Century Equity Income A Fund    | 1,104,167    | 834,588    |
| Nuveen Real Estate Securities A Fund     | 841,728      | 908,235    |
| Gabelli Asset Fund                       | 1,130,454    | 834,570    |
| MFS Utilities A Fund                     | 719,175      | 1,045,863  |
| Prudential Jennison Equity Income A Fund | 953,006      | 802,309    |
| Wells Fargo Advantage Growth A Fund      | 1,111,329    | 963,114    |
| Eagle Small Capital Growth A Fund        | 1,129,321    | -          |
| Royce Opportunity Svc Fund               | 959,445      | -          |
| Pooled separate accounts:                |              |            |
| Principal Mid-cap Blend Sep Acct-R6      | 1,327,417    | 22,138     |
| Principal Short-term Income SA-R6        | 470,754      | 903,181    |

#### Note 5 - Fair Value Measurements

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

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

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

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

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

# Spangler Candy Company

## Non-Union Associates' Pension Plan

### Notes to Financial Statements December 31, 2013 and 2012

#### Note 5 - Fair Value Measurements (Continued)

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

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

|                               | Level 1              | Level 2             | Level 3     | Balance at<br>December 31,<br>2013 |
|-------------------------------|----------------------|---------------------|-------------|------------------------------------|
| Mutual funds:                 |                      |                     |             |                                    |
| Equity investments            | \$ 10,884,648        | \$ -                | \$ -        | \$ 10,884,648                      |
| Fixed-income investments      | 3,616,504            | -                   | -           | 3,616,504                          |
| Balanced investments          | 1,138,275            | -                   | -           | 1,138,275                          |
| Pooled separate accounts:     |                      |                     |             |                                    |
| Equity investments (i)        | -                    | 2,088,149           | -           | 2,088,149                          |
| Fixed-income investments (ii) | -                    | 470,754             | -           | 470,754                            |
| Total                         | <u>\$ 15,639,427</u> | <u>\$ 2,558,903</u> | <u>\$ -</u> | <u>\$ 18,198,330</u>               |

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

|                               | Level 1              | Level 2             | Level 3     | Balance at<br>December 31,<br>2012 |
|-------------------------------|----------------------|---------------------|-------------|------------------------------------|
| Mutual funds:                 |                      |                     |             |                                    |
| Equity investments            | \$ 10,563,659        | \$ -                | \$ -        | \$ 10,563,659                      |
| Fixed-income investments      | 2,812,450            | -                   | -           | 2,812,450                          |
| Balanced investments          | 810,187              | -                   | -           | 810,187                            |
| Pooled separate accounts:     |                      |                     |             |                                    |
| Equity investments (i)        | -                    | 800,051             | -           | 800,051                            |
| Fixed-income investments (ii) | -                    | 903,181             | -           | 903,181                            |
| Total                         | <u>\$ 14,186,296</u> | <u>\$ 1,703,232</u> | <u>\$ -</u> | <u>\$ 15,889,528</u>               |

- (i) This class represents investments in actively managed pooled separate accounts that invest primarily in equity securities which may include common stock, options, and futures.
- (ii) This class represents investments in actively managed pooled separate accounts that invest in a variety of fixed-income investments which may include corporate bonds, both U.S. and non-U.S. municipal securities, interest rate swaps, options, and futures.

There were no unfunded commitments on the investments described above. Certain redemption restrictions are in place to deter short-term trading on certain investments listed above.

# **Spangler Candy Company**

## **Non-Union Associates' Pension Plan**

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### **Notes to Financial Statements**

#### **December 31, 2013 and 2012**

#### **Note 5 - Fair Value Measurements (Continued)**

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

#### **Note 6 - Funding Policy**

Contributions are made sufficient to fund normal costs plus past service costs and interest on the unfunded balance over 30 years based on actuarial assumptions. During 2013, discretionary contributions of \$400,000 were made. During 2012, discretionary contributions of \$650,000 were made. Annual contributions in 2013 and 2012 met the minimum funding requirements of ERISA.

#### **Note 7 - Plan Termination**

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

#### **Note 8 - Tax Status**

The Internal Revenue Service has determined and informed the Company by a letter dated May 30, 2013 that the Plan qualifies as a tax-exempt defined benefit plan under the applicable provisions of the Internal Revenue Code (IRC). Therefore, no provision for income taxes has been provided in the Plan's financial statements.

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

# Spangler Candy Company

## Non-Union Associates' Pension Plan

### Notes to Financial Statements December 31, 2013 and 2012

#### Note 9 - Reconciliation to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2013 and 2012 to Form 5500:

|                                                                | <u>2013</u>          | <u>2012</u>          |
|----------------------------------------------------------------|----------------------|----------------------|
| Net assets available for benefits per the financial statements | \$ 18,598,330        | \$ 16,539,528        |
| Contributions receivable                                       | <u>(400,000)</u>     | <u>-</u>             |
| Net assets available for benefits per Form 5500                | <u>\$ 18,198,330</u> | <u>\$ 16,539,528</u> |

The following is a reconciliation of investment income per the financial statements for the years ended December 31, 2013 and 2012 to Form 5500:

|                                                                                  | <u>2013</u>         | <u>2012</u>         |
|----------------------------------------------------------------------------------|---------------------|---------------------|
| Total net increase in assets available for benefits per the financial statements | \$ 2,058,802        | \$ 1,599,675        |
| Contributions receivable                                                         | <u>(400,000)</u>    | <u>-</u>            |
| Net increase per Form 5500                                                       | <u>\$ 1,658,802</u> | <u>\$ 1,599,675</u> |

# Spangler Candy Company

## Non-Union Associates' Pension Plan

### Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 34-4360680, Plan No. 001 December 31, 2013

| (a)(b)<br>Identity of Issuer | (c)<br>Description of Investment           | (d)<br>Cost          | (e)<br>Current Value |
|------------------------------|--------------------------------------------|----------------------|----------------------|
| Mutual funds:                |                                            |                      |                      |
| Alliance Bernstein           | Alliance Bernstein High Income A Fund      | \$ 346,904           | \$ 377,121           |
| Ivy                          | Ivy Asset Strategy A Fund                  | 902,851              | 1,138,275            |
| Oppenheimer                  | Oppenheimer International Bond A Fund      | 387,197              | 355,446              |
| PIMCO                        | PIMCO Low Duration A Fund                  | 365,475              | 361,796              |
| PIMCO                        | PIMCO Real Return A Fund                   | 186,481              | 175,127              |
| Putnam                       | Putnam Convertible Securities A Fund       | 481,046              | 561,371              |
| American Century             | American Century Equity Income A Fund      | 976,865              | 1,104,167            |
| Calamos                      | Calamos Market Neutral Income A Fund       | 858,495              | 911,449              |
| Nuveen                       | Nuveen Real Estate Securities A Fund       | 811,287              | 841,728              |
| Gabelli                      | Gabelli Asset Fund                         | 883,837              | 1,130,454            |
| MFS                          | MFS International Value R3 Fund            | 296,428              | 369,087              |
| MFS                          | MFS Utilities A Fund                       | 595,778              | 719,175              |
| Oppenheimer                  | Oppenheimer Developing Markets A Fund      | 308,091              | 359,096              |
| PIMCO                        | PIMCO Commodity Real Ret Strat A Fund      | 283,599              | 175,204              |
| Prudential                   | Prudential Jennison Equity Income A Fund   | 767,436              | 953,006              |
| Wells Fargo                  | Wells Fargo Advantage Growth A Fund        | 740,226              | 1,111,329            |
| Western                      | Western Asset Short Duration High Income I | 364,727              | 363,339              |
| Western                      | Western Asset Global Strategic Income I    | 364,206              | 358,881              |
| Oppenheimer                  | Oppenheimer Senior Floating Rate A Fund    | 726,781              | 727,514              |
| Western                      | Western Asset Total Return Uncons I Fund   | 906,610              | 897,280              |
| Eagle                        | Eagle Small Capital Growth A Fund          | 791,483              | 1,129,321            |
| Oppenheimer                  | Oppenheimer International Growth A Fund    | 475,903              | 559,816              |
| Royce                        | Royce Opportunity Svc Fund                 | 990,665              | 959,445              |
| Pooled separate accounts:    |                                            |                      |                      |
| Principal*                   | Principal Large-cap Growth I SA-R6         | 518,697              | 760,732              |
| Principal*                   | Principal Mid-cap Blend Sep Acct-R6        | 1,233,155            | 1,327,417            |
| Principal*                   | Principal Short-term Income SA-R6          | 458,788              | 470,754              |
| Total                        |                                            | <u>\$ 16,023,011</u> | <u>\$ 18,198,330</u> |

\* Related party

# Spangler Candy Company Non-Union Associates' Pension Plan

## Schedule of Reportable Transactions Form 5500, Schedule H, Line 4j EIN 34-4360680, Plan No. 001 Year Ended December 31, 2013

| (a)<br>Identity of Party Involved                                                                                                                                                          | (b)<br>Description of Asset                                 | (c)<br>Purchase Price | (d)<br>Selling Price | (g)<br>Cost of Asset | (h)<br>Current Value<br>of Asset on<br>Transaction<br>Date | (i)<br>Net Gain |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------|----------------------|----------------------|------------------------------------------------------------|-----------------|
| Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets                                                                        |                                                             |                       |                      |                      |                                                            |                 |
| Heartland                                                                                                                                                                                  | Heartland Value -<br>Sales - 1                              | \$ -                  | \$ 1,008,443         | \$ 812,667           | \$ 1,088,443                                               | \$ 275,776      |
| Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets |                                                             |                       |                      |                      |                                                            |                 |
| Royce                                                                                                                                                                                      | Royce Opportunity Service Fund -<br>Purchases - 3           | 990,665               | -                    | 990,665              | 990,665                                                    | -               |
| Western                                                                                                                                                                                    | Western Asset Total Return Uncons I Fund -<br>Purchases - 4 | 906,610               | -                    | 906,610              | 906,610                                                    | -               |
| Principal                                                                                                                                                                                  | Principal Short-term Income SA-06:<br>Purchases - 1         | 249,125               | -                    | 249,125              | 249,125                                                    | -               |
|                                                                                                                                                                                            | Sales - 17                                                  | -                     | 688,093              | 667,198              | 688,093                                                    | 20,895          |
| Principal                                                                                                                                                                                  | Principal Midcap Blend Sep Acct R-6:<br>Purchases - 10      | 1,818,887             | -                    | 1,818,887            | 1,818,887                                                  | -               |
|                                                                                                                                                                                            | Sales - 36                                                  | -                     | 625,461              | 602,550              | 625,461                                                    | 22,911          |

There were no Category (ii) or (iv) reportable transactions during the year.

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EIN 34 4360680

PLAN NUMBER 001

PLAN YEAR 01/01/2013 TO 12/31/2013

**SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS**

| DESCRIPTION OF ASSET                                            | (A)<br>Total Number<br>of Purchases | (B)<br>Total Number<br>of Sales | (C)<br>Total Value of Purchases | (D)<br>Total Value of Sales | (E)<br>Net Gain/(Loss) |
|-----------------------------------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|------------------------|
| Pooled Separate Accounts<br>PRINCIPAL SHORT-TERM INCOME SE      | 1                                   |                                 | \$ 249,125.22                   |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL SHORT-TERM INCOME SE      |                                     | 17                              |                                 | \$ 688,092.62               | \$ 20,894.69           |
| Pooled Separate Accounts<br>PRINCIPAL MIDCAP SEPARATE ACCO      | 10                                  |                                 | \$ 1,818,887.36                 |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL MIDCAP SEPARATE ACCO      |                                     | 36                              |                                 | \$ 625,460.72               | \$ 21,929.82           |
| Registered Investment Company<br>WESTERN ASSET TOTAL RETURN UNC | 4                                   |                                 | \$ 906,609.75                   |                             | \$ 0.00                |
| Registered Investment Company<br>HEARTLAND VALUE PLUS FUND      |                                     | 1                               |                                 | \$ 1,008,442.58             | \$ 195,775.45          |
| Registered Investment Company<br>ROYCE OPPORTUNITY SERVICE FUND | 3                                   |                                 | \$ 990,664.93                   |                             | \$ 0.00                |
|                                                                 |                                     |                                 |                                 |                             |                        |
|                                                                 |                                     |                                 |                                 |                             |                        |
|                                                                 |                                     |                                 |                                 |                             |                        |
|                                                                 |                                     |                                 |                                 |                             |                        |
|                                                                 |                                     |                                 |                                 |                             |                        |
|                                                                 |                                     |                                 |                                 |                             |                        |
|                                                                 |                                     |                                 |                                 |                             |                        |
|                                                                 |                                     |                                 |                                 |                             |                        |

\* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).



**SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

S C C N-U A '

EIN 34 4360680  
 PLAN NUMBER 001  
 PLAN YEAR 01/01/2013 TO 12/31/2013

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost     | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------|----------------------|
|     | Alliance Bernstein                                               | Registered Investment Company<br>AllianBern High Income A Fund                                                    | \$ 346,904.25   | \$ 367,100.94        |
|     | American Century Investments                                     | Registered Investment Company<br>Amer Cent Equity Inc A Fd                                                        | \$ 976,865.47   | \$ 1,104,167.41      |
|     | Calamos Funds                                                    | Registered Investment Company<br>Calamos Mrkt Neutral Inc A Fd                                                    | \$ 858,495.07   | \$ 911,448.72        |
|     | Eagle Financial Services, Inc.                                   | Registered Investment Company<br>Eagle Small Cap Growth A Fund                                                    | \$ 791,482.66   | \$ 1,129,321.24      |
|     | Gabelli                                                          | Registered Investment Company<br>Gabelli Asset Fund                                                               | \$ 883,836.64   | \$ 1,130,454.26      |
|     | Ivy Investment Management Co                                     | Registered Investment Company<br>Ivy Asset Strategy A Fund                                                        | \$ 902,850.68   | \$ 1,138,275.21      |
|     | MFS Investment Management                                        | Registered Investment Company<br>MFS International Value R3 Fd                                                    | \$ 296,427.58   | \$ 369,086.65        |
|     | MFS Investment Management                                        | Registered Investment Company<br>MFS Utilities A Fund                                                             | \$ 595,777.73   | \$ 719,174.89        |
|     | Nuveen                                                           | Registered Investment Company<br>Nuveen RealEst Secs A Fund                                                       | \$ 811,286.85   | \$ 841,728.30        |
|     | Oppenheimer                                                      | Registered Investment Company<br>Oppen Developing Mkts A Fund                                                     | \$ 308,091.09   | \$ 359,096.26        |
|     | Oppenheimer                                                      | Registered Investment Company<br>Oppenheimer Intl Bond A Fund                                                     | \$ 387,196.84   | \$ 355,445.94        |
|     | Oppenheimer                                                      | Registered Investment Company<br>OPPENHEIMER INTL GROWTH A FUND                                                   | \$ 475,902.80   | \$ 559,816.20        |
|     | Oppenheimer                                                      | Registered Investment Company<br>OPPENHEIMER SEN FLOAT RT A FD                                                    | \$ 726,780.69   | \$ 730,226.39        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin LargeCap Growth I SA-R6                                                          | \$ 518,696.97   | \$ 760,731.97        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin MidCap Sep Acct-R6                                                               | \$ 1,233,154.82 | \$ 1,327,416.96      |

## SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

S C C N-U A'

EIN 34 4360680  
 PLAN NUMBER 001  
 PLAN YEAR 01/01/2013 TO 12/31/2013

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost   | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------|----------------------|
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin Short-Term Income SA-R6                                                          | \$ 458,787.80 | \$ 470,754.14        |
|     | Jennison Dryden                                                  | Registered Investment Company<br>Prud Jenn Eq Income A Fund                                                       | \$ 767,435.88 | \$ 953,005.77        |
|     | Putnam Investments                                               | Registered Investment Company<br>Putnam Conv Securities A Fund                                                    | \$ 481,046.01 | \$ 561,371.02        |
|     | PIMCO Funds                                                      | Registered Investment Company<br>PIMCO CommRealtrn Str A Fnd                                                      | \$ 283,599.03 | \$ 175,203.66        |
|     | PIMCO Funds                                                      | Registered Investment Company<br>PIMCO Low Duration A Fd                                                          | \$ 365,474.94 | \$ 361,936.39        |
|     | PIMCO Funds                                                      | Registered Investment Company<br>PIMCO Real Return A Fund                                                         | \$ 186,481.48 | \$ 175,238.87        |
|     | The Royce Funds                                                  | Registered Investment Company<br>ROYCE OPP SERVICE FUND                                                           | \$ 990,664.93 | \$ 959,444.52        |
|     | Wells Fargo                                                      | Registered Investment Company<br>Wells Far Adtg Growth A Fund                                                     | \$ 740,225.93 | \$ 1,111,328.59      |
|     | Western Asset Management Co.                                     | Registered Investment Company<br>WESTERN ASSET GBL STRT INC I                                                     | \$ 364,205.67 | \$ 360,600.81        |
|     | Western Asset Management Co.                                     | Registered Investment Company<br>WSTRN AST SHRT DUR HIGH INC I                                                    | \$ 364,726.95 | \$ 365,291.14        |
|     | Western Asset Management Co.                                     | Registered Investment Company<br>WSTRN AST TTL RTN UNCONST I FD                                                   | \$ 906,609.75 | \$ 900,663.66        |
|     |                                                                  |                                                                                                                   |               |                      |
|     |                                                                  |                                                                                                                   |               |                      |
|     |                                                                  |                                                                                                                   |               |                      |
|     |                                                                  |                                                                                                                   |               |                      |

Schedule SB, Line 26 - Schedule of Active Participant Data  
 Spangler Candy Company Non-Union Associates' Pension Plan  
 EIN 34-4360680 Plan No. 001

| Form 5500 - Schedule of Active Participation Data |          |            |          |            |          | Valuation Date 01/01/2013 |          |            |          |            |          |            |          |            |          |            |          |            |          |            |
|---------------------------------------------------|----------|------------|----------|------------|----------|---------------------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|
| YEARS OF CREDITED SERVICE                         |          |            |          |            |          |                           |          |            |          |            |          |            |          |            |          |            |          |            |          |            |
|                                                   | Under 1  |            | 1 to 4   |            | 5 to 9   |                           | 10 to 14 |            | 15 to 19 |            | 20 to 24 |            | 25 to 29 |            | 30 to 34 |            | 35 to 39 |            | 40 & up  |            |
| Attained Age                                      | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp.                | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. |
| Under 25                                          | 0        |            | 5        |            | 0        |                           | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 25 to 29                                          | 0        |            | 3        |            | 4        |                           | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 30 to 34                                          | 0        |            | 1        |            | 4        |                           | 0        |            | 1        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 35 to 39                                          | 0        |            | 1        |            | 5        |                           | 1        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 40 to 44                                          | 0        |            | 1        |            | 4        |                           | 3        |            | 2        |            | 2        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 45 to 49                                          | 0        |            | 3        |            | 5        |                           | 3        |            | 1        |            | 5        |            | 2        |            | 0        |            | 0        |            | 0        |            |
| 50 to 54                                          | 0        |            | 1        |            | 4        |                           | 1        |            | 1        |            | 3        |            | 1        |            | 1        |            | 0        |            | 0        |            |
| 55 to 59                                          | 0        |            | 1        |            | 3        |                           | 1        |            | 1        |            | 2        |            | 1        |            | 3        |            | 2        |            | 0        |            |
| 60 to 64                                          | 0        |            | 1        |            | 4        |                           | 1        |            | 2        |            | 0        |            | 2        |            | 2        |            | 2        |            | 0        |            |
| 65 to 69                                          | 0        |            | 1        |            | 2        |                           | 1        |            | 1        |            | 0        |            | 0        |            | 0        |            | 0        |            | 2        |            |
| 70 & up                                           | 0        |            | 0        |            | 1        |                           | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 1        |            | 0        |            |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
 Spangler Candy Company Non-Union Associates' Pension Plan  
 EIN 34-4360680 Plan No. 001

| Assumptions Prescribed by Law   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------|----|-------|-------|------|----|-------|----|------|----|-------|-------|------|----|--------|-----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Mortality                       | During Benefit Payment Period<br>IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.                                                                                                                                                                                                                                                                                                                                                                                                           |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                                 | Before Benefit Payment Period<br>IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.                                                                                                                                                                                                                                                                                                                                                                                                           |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Assumptions Selected by Actuary |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Asset Return                    | 7.50% for the current plan year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Expected Expense                | \$60,800 included in Target Normal Cost.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Retirement Age                  | Active participants are assumed to retire at the following rates: <table><tr><th>Age</th><th>Probability of Retirement</th></tr><tr><td>55</td><td>10.0%</td></tr><tr><td>56–59</td><td>2.5%</td></tr><tr><td>60</td><td>15.0%</td></tr><tr><td>61</td><td>7.5%</td></tr><tr><td>62</td><td>32.5%</td></tr><tr><td>63–64</td><td>7.5%</td></tr><tr><td>65</td><td>100.0%</td></tr></table> Inactive participants are assumed to retire at age 65.                                                                               | Age | Probability of Retirement  | 55 | 10.0% | 56–59 | 2.5% | 60 | 15.0% | 61 | 7.5% | 62 | 32.5% | 63–64 | 7.5% | 65 | 100.0% |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Age                             | Probability of Retirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 55                              | 10.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 56–59                           | 2.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 60                              | 15.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 61                              | 7.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 62                              | 32.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 63–64                           | 7.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 65                              | 100.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Upcoming Year Salary Increase   | The preceding year’s salary is increased by 4.00% at each age.<br>Note: not used for Plan Accounting calculations.                                                                                                                                                                                                                                                                                                                                                                                                              |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Disability                      | None.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Marriage                        | 80% of males and 50% of females are assumed married; husbands are 3 years older than wives.                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Withdrawal                      | Selected rates of withdrawal are shown below: <table><tr><th></th><th colspan="4">Completed Years of Service</th></tr><tr><th>Age</th><th>0</th><th>1</th><th>2</th><th>3+</th></tr><tr><td>25</td><td>12%</td><td>10%</td><td>8%</td><td>6%</td></tr><tr><td>35</td><td>10%</td><td>8%</td><td>6%</td><td>4%</td></tr><tr><td>40</td><td>9%</td><td>7%</td><td>5%</td><td>3%</td></tr><tr><td>45</td><td>8%</td><td>6%</td><td>4%</td><td>2%</td></tr><tr><td>55</td><td>6%</td><td>4%</td><td>2%</td><td>0%</td></tr></table> |     | Completed Years of Service |    |       |       | Age  | 0  | 1     | 2  | 3+   | 25 | 12%   | 10%   | 8%   | 6% | 35     | 10% | 8% | 6% | 4% | 40 | 9% | 7% | 5% | 3% | 45 | 8% | 6% | 4% | 2% | 55 | 6% | 4% | 2% | 0% |
|                                 | Completed Years of Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Age                             | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1   | 2                          | 3+ |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 25                              | 12%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 10% | 8%                         | 6% |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 35                              | 10%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 8%  | 6%                         | 4% |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 40                              | 9%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 7%  | 5%                         | 3% |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 45                              | 8%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 6%  | 4%                         | 2% |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 55                              | 6%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 4%  | 2%                         | 0% |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Wage Base Increase              | 3.25% per year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Compensation Limit Increase     | 2.25% increase per year used in the calculation of the IRC 404 Maximum Deduction cushion. See <a href="#">Calculated Deduction</a> in Rules and Regulations.                                                                                                                                                                                                                                                                                                                                                                    |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Form of Benefit                 | Participants are assumed to receive their benefits on the normal form at the assumed retirement age.                                                                                                                                                                                                                                                                                                                                                                                                                            |     |                            |    |       |       |      |    |       |    |      |    |       |       |      |    |        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |

| Methods Prescribed by Law        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Liability Measure</b>         | Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Benefit Accrual</b>           | <p>All benefits paid at decrement are considered in total and then split to determine how much is included in Funding Target. The following pieces are included in the Funding Target.</p> <ul style="list-style-type: none"> <li>• The portion based on the plan's definition of accrued benefit.</li> <li>• The benefit portion in excess of the accrued benefit based on the ratio of the participant's years of service on the valuation date to the years of service the participant will have at the time of decrement.</li> </ul> <p>The benefits included in Target Normal Cost are calculated similarly, by splitting the benefits. The Target Normal Cost is based on the difference between the amount included in Funding Target and an amount calculated assuming the participant accrues service through the end of the plan year.</p>                                                |
| Methods Selected by Plan Sponsor |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Asset Method</b>              | The asset valuation method is prescribed by law for plans that elect to use a value other than market value. For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years. The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the Maximum Allowable Rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value. When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value. |
| <b>Segment Rates</b>             | 24-month average with no weighting to prior law basis. Use rates where August is the last month included in the average.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>PBGC Premium Basis</b>        | Premiums are calculated using the funding segment rates used for the plan year without the MAP-21 interest rate corridor defined in IRC §430(h)(2)(C)(iv). This method was elected with the 01/01/2009 plan year and must continue for five years before a change can be made.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
 Spangler Candy Company Non-Union Associates' Pension Plan  
 EIN 34-4360680 Plan No. 001

| <b>Methods Elected by Actuary</b>                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Retirees</b>                                                                                                                                             | Assets and liabilities for current and future retirees are included.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Vested Benefits</b>                                                                                                                                      | <p>A benefit is included in vested benefits when the participant will meet age and service eligibility requirements at the valuation date. The benefit is multiplied by the participant's vesting percentage applicable to each benefit on the valuation date.</p> <p>The following ancillary benefits are always treated as nonvested: disability benefits payable to retirement age unless in pay status, and pre-retirement death benefits in excess of the Survivor Annuity Death Benefit except as noted in the Plan Provisions.</p> |
| <b>Assumptions and Methods Elected by Actuary<br/>Long-Term Contribution Level and Plan Accounting (ASC 960)</b>                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular Funding Target and Target Normal Cost. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Interest Rate Used to Value Liabilities</b>                                                                                                              | 7.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Benefit Liability</b>                                                                                                                                    | <p>Long-Term Contribution Level reflects:</p> <ul style="list-style-type: none"> <li>• Service and compensation projected to the age benefits are assumed to be paid.</li> <li>• Compensation and benefit limits projected at 2.25% per year.</li> </ul>                                                                                                                                                                                                                                                                                  |
| <b>Long-Term Contribution Level</b>                                                                                                                         | Allocates the difference between the Benefit Liability and the Market Value of Assets as a level percentage of payroll per year.                                                                                                                                                                                                                                                                                                                                                                                                          |

|                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><hr/> <small>Department of Labor<br/>Employee Benefits Security Administration</small><br><hr/> <small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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.

|                                                                                                    |                                                             |     |
|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>Spangler Candy Company Non-Union Associates' Pension Plan                 | <b>B</b> Three-digit plan number (PN) ►                     | 001 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>Spangler Candy Company | <b>D</b> Employer Identification Number (EIN)<br>34-4360680 |     |

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

**Part I Basic Information**

|                                                                                                                                                                                                          |              |                                   |                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------|---------------------------|
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>                                                                                                                        |              |                                   |                           |
| <b>2</b> Assets:                                                                                                                                                                                         |              |                                   |                           |
| a Market value .....                                                                                                                                                                                     | <b>2a</b>    |                                   | 16510825                  |
| b Actuarial value .....                                                                                                                                                                                  | <b>2b</b>    |                                   | 16356065                  |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                     |              | <b>(1) Number of participants</b> | <b>(2) Funding Target</b> |
| a For retired participants and beneficiaries receiving payment .....                                                                                                                                     | <b>3a</b>    | 60                                | 8741695                   |
| b For terminated vested participants .....                                                                                                                                                               | <b>3b</b>    | 23                                | 597550                    |
| c For active participants:                                                                                                                                                                               |              |                                   |                           |
| (1) Non-vested benefits .....                                                                                                                                                                            | <b>3c(1)</b> |                                   | 322656                    |
| (2) Vested benefits .....                                                                                                                                                                                | <b>3c(2)</b> |                                   | 6224687                   |
| (3) Total active .....                                                                                                                                                                                   | <b>3c(3)</b> | 105                               | 6547343                   |
| d Total .....                                                                                                                                                                                            | <b>3d</b>    | 188                               | 15886588                  |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                         |              |                                   |                           |
| a Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>    |                                   |                           |
| 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 ..... | <b>4b</b>    |                                   |                           |
| <b>5</b> Effective interest rate .....                                                                                                                                                                   | <b>5</b>     | 6.27 %                            |                           |
| <b>6</b> Target normal cost .....                                                                                                                                                                        | <b>6</b>     | 360406                            |                           |

**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.

|                  |                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                 |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SIGN HERE</b> | <div style="text-align: center;"> <br/>         Signature of actuary<br/>         Donald H. Dowdy III<br/>         Type or print name of actuary<br/>         Principal Financial Group<br/>         Firm name<br/>         PO Box 9394 Des Moines, IA 50306-9394<br/>         Address of the firm       </div> | <div style="text-align: center;"> <br/>         Date<br/>         1406767<br/>         Most recent enrollment number<br/>         412-394-6351<br/>         Telephone number (including area code)       </div> |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

| Part II Beginning of Year Carryover and Prefunding Balances |                                                                                                                                   | (a) Carryover balance | (b) Prefunding balance |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b>                                                    | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 568923                | 1927509                |
| <b>8</b>                                                    | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 568923                | 184951                 |
| <b>9</b>                                                    | Amount remaining (line 7 minus line 8) .....                                                                                      | 0                     | 1742558                |
| <b>10</b>                                                   | Interest on line 9 using prior year's actual return of <u>13.14</u> % .....                                                       | 0                     | 228972                 |
| <b>11</b>                                                   | Prior year's excess contributions to be added to prefunding balance:                                                              |                       |                        |
| <b>a</b>                                                    | Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 468687                 |
| <b>b</b>                                                    | Interest on (a) using prior year's effective interest rate of <u>6.96</u> % except as otherwise provided (see instructions) ..... |                       | 61585                  |
| <b>c</b>                                                    | Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 530272                 |
| <b>d</b>                                                    | Portion of (c) to be added to prefunding balance .....                                                                            |                       | 530272                 |
| <b>12</b>                                                   | Other reductions in balances due to elections or deemed elections .....                                                           | 0                     | 0                      |
| <b>13</b>                                                   | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                | 0                     | 2501802                |

| Part III Funding Percentages |                                                                                                                                                                  |           |          |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b>                    | Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 87.20 %  |
| <b>15</b>                    | Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 102.95 % |
| <b>16</b>                    | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 92.62 %  |
| <b>17</b>                    | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

| Part IV Contributions and Liquidity Shortfalls                                           |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 09/05/2014                                                                               | 400000                            | 0                               |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ►</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 400000                            | <b>18(c)</b>                    |
|                                                                                          |                                   |                                 |                          |                                   | 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. ....                    | <b>19a</b> | 0      |
| b Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0      |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 361225 |

**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**

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.94 % | 2nd segment:<br>6.15 % | 3rd segment:<br>6.76 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        |                        | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 360406             |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 2032325             | 653443             |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..                                                            | <b>34</b>           | 1013849            |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 0                   | 832058             | 832058        |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 181791             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 361225             |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 179434             |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 179434             |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

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

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

Schedule SB, Line 2a - Explanation of Assets  
Spangler Candy Company Non-Union Associates' Pension Plan  
EIN 34-4360680 Plan No. 001

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$650,000 contributions received after the plan year end with a discounted value of \$621,297.

Schedule SB, Line 22 - Description Of Weighted Average Retirement Age  
 Spangler Candy Company Non-Union Associates' Pension Plan  
 EIN 34-4360680 Plan No. 001

The weighted average retirement age is weighted by the expected percentage of active participants retiring at each age. The retirement rate reflects only those participants who meet retirement eligibility. An active participant working past assumed retirement age is expected to retire at current age.

| (1)<br>Age | (2)<br>Expected<br>Active<br>Headcount | (3)<br>Retirement<br>Rate | (4)<br>Expected<br>Retirements<br>(2)*(3) | (5)<br>Weighted<br>Age<br>(1)*(4) |
|------------|----------------------------------------|---------------------------|-------------------------------------------|-----------------------------------|
| 55         | 53.18                                  | 0.0963                    | 5.12                                      | 281.59                            |
| 56         | 50.94                                  | 0.0240                    | 1.22                                      | 68.55                             |
| 57         | 52.58                                  | 0.0245                    | 1.29                                      | 73.51                             |
| 58         | 54.13                                  | 0.0245                    | 1.33                                      | 77.05                             |
| 59         | 56.61                                  | 0.0250                    | 1.42                                      | 83.49                             |
| 60         | 55.96                                  | 0.1500                    | 8.39                                      | 503.66                            |
| 61         | 50.31                                  | 0.0735                    | 3.70                                      | 225.59                            |
| 62         | 47.34                                  | 0.3182                    | 15.06                                     | 933.90                            |
| 63         | 33.99                                  | 0.0728                    | 2.47                                      | 155.92                            |
| 64         | 36.27                                  | 0.0730                    | 2.65                                      | 169.38                            |
| 65         | 36.33                                  | 1.0000                    | 36.33                                     | 2,361.24                          |
| 66         | 1.00                                   | 1.0000                    | 1.00                                      | 66.00                             |
| 67         | 1.00                                   | 1.0000                    | 1.00                                      | 67.00                             |
| 68         | 2.00                                   | 1.0000                    | 2.00                                      | 136.00                            |
| 69         | 1.00                                   | 1.0000                    | 1.00                                      | 69.00                             |
| 70         | 1.00                                   | 1.0000                    | 1.00                                      | 70.00                             |
| 71         | 1.00                                   | 1.0000                    | 1.00                                      | 71.00                             |
| 72         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 73         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 74         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 75         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 76         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 77         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 78         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 79         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 80         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 81         | 1.00                                   | 1.0000                    | 1.00                                      | 81.00                             |
| Total      |                                        |                           | 86.98                                     | 5,493.88                          |
| Average    |                                        |                           |                                           | 63.16                             |

Schedule SB, Part V - Summary of Plan Provisions  
 Spangler Candy Company Non-Union Associates' Pension Plan  
 EIN 34-4360680 Plan No. 001

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the plan signed 12/22/2010.

| Plan Eligibility |                                                                                                                                   |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <b>Service</b>   | 6-month anniversary of employment, regardless of hours.                                                                           |
| <b>Class</b>     | Not covered under any collective bargaining agreement. After 01/01/2011, no additional employees will become active participants. |

| Normal Retirement Benefit           |                                                                                                                                                                                                                                                                                                            |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age</b>                          | The later of attained age 65 or 5 years after plan entry.                                                                                                                                                                                                                                                  |
| <b>Form</b>                         | Monthly annuity payable for life (optional forms may be elected in advance of retirement).                                                                                                                                                                                                                 |
| <b>Amount<br/>(Accrued Benefit)</b> | The Accrued Benefit as of 12/31/2010 plus, for service earned on or after 01/01/2011, 0.90% of Monthly Compensation for each year of Accrual Service and 0.65% of Monthly Compensation in excess of the Integration Level for each year of Accrual Service with a maximum 35 years (all years of service). |

| Early Retirement Benefit |                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age</b>               | Attained age 55.                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Service</b>           | 5 years of Credited Service                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Form</b>              | Same as normal retirement benefit                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Amount</b>            | The portion of the Accrued Benefit based on Plan Compensation is unreduced if the age is 60 or above and the sum of age and Credited Service is 90 or greater; otherwise it's reduced by 5% per year but not reduced more than 50%. The portion of the Accrued Benefit based on Excess Earnings is reduced by 1/13 for each of the first 3 years and 1/24 for each of the next years that precede the normal retirement date. |

Schedule SB, Part V - Summary of Plan Provisions  
 Spangler Candy Company Non-Union Associates' Pension Plan  
 EIN 34-4360680 Plan No. 001

| Late Retirement Benefit |                                          |
|-------------------------|------------------------------------------|
| <b>Age</b>              | No maximum age                           |
| <b>Form</b>             | Same as normal retirement benefit.       |
| <b>Amount</b>           | Accrued Benefit on late retirement date. |

| Termination Benefit       |                                                                                     |
|---------------------------|-------------------------------------------------------------------------------------|
| <b>Vesting Percentage</b> | 100% after five years of vesting service.                                           |
| <b>Form</b>               | Same as normal retirement benefit with income deferred until normal retirement date |
| <b>Amount</b>             | Accrued benefit on date of termination multiplied by the vesting percentage.        |

| Death Benefit      |                                                                                                                                                                                                                                                                                                                      |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Eligibility</b> | Qualified married participant fully vested in an accrued benefit and married for at least one year.                                                                                                                                                                                                                  |
| <b>Form</b>        | Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death                                                                                                                                                                                                |
| <b>Amount</b>      | If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 100% survivor annuity in effect, then died the next day |

| Definitions                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Plan Compensation</b>                  | Prior to 01/01/2011, the Average Compensation was based one total pay received for the five consecutive years which gave the highest average. Effective 01/01/2011, Monthly Compensation is defined as 1/12 <sup>th</sup> of an employee's compensation for a year earned after 12/31/2010.                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Optional Forms of Benefit Payments</b> | <p>The optional forms of benefit payments are:</p> <ul style="list-style-type: none"> <li>• Monthly annuity payable for life, or 5, 10, 15, or 20 years certain and life</li> <li>• Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 75, or 100</li> </ul> <p>The optional form conversion basis is PBGC interest rates and the UP-1984 mortality table for payments other than lump sums. The optional form conversion basis uses the applicable interest rate and applicable mortality table as set forth in Code Section 417 for lump sum payments. The applicable interest rate uses the second calendar month preceding the first day of the stability period which is the plan year.</p> |

**Significant Event**

The enrolled actuary has not been made aware that any significant events have occurred during the year.

**Changes in Principal Eligibility or Benefit Provisions**

There have been no changes in principal eligibility or benefit provisions since the last valuation.

Schedule SB, Line 32 - Schedule of Amortization Bases  
 Spangler Candy Company Non-Union Associates' Pension Plan  
 EIN 34-4360680 Plan No. 001

| Shortfall    |               |                 |               |
|--------------|---------------|-----------------|---------------|
| Date Created | Present Value | Remaining Years | Annual Charge |
| 01/01/2013   | \$853,879     | 7               | \$142,506     |
| 01/01/2012   | (1,950,690)   | 6               | (368,549)     |
| 01/01/2011   | 1,650,624     | 5               | 362,703       |
| 01/01/2009   | 1,478,512     | 3               | 516,783       |
| Total        | \$2,032,325   |                 | \$653,443     |

Last year's total shortfall annual charge was \$510,937.

| Waiver       |               |                 |               |
|--------------|---------------|-----------------|---------------|
| Date Created | Present Value | Remaining Years | Annual Charge |
| N/A          | N/A           | N/A             | N/A           |

There are no waiver bases for the current year.

Schedule SB, Line 24 – Change in Actuarial Assumptions  
Spangler Candy Company Non-Union Associates' Pension Plan  
EIN 34-4360680 Plan No. 001

Certain non-prescribed assumptions have been changed since last year. We decreased the asset return for the current year from 7.75% to 7.50%. This rate will be used in the calculation of the actuarial value of plan assets. This assumption was changed to better reflect the anticipated experience of your plan.