Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

1210-0089

OMB Nos. 1210-0110

2013

This Form is Open to Public Inspection

D 1	• Complete all entries in accorda	nce with the instruc	tions to the Form 550	0-SF.			
Part I	Annual Report Identification Information						
For calendar plan year 2013 or fiscal plan year beginning 10/01/2013 and ending 09/30/2014							
A This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) a one-participant							
B This ret	urn/report is: the first return/report the						
	an amended return/report	short plan year returr	n/report (less than 12 mo	nonths)			
C Check b		utomatic extension		DFVC program			
	special extension (enter description)						
Part II	Basic Plan Information—enter all requested informati	on					
1a Name	of plan			1b	Three-digit		
COMMERCIA	AL CREAMERY COMPANY 401(K) PLAN				plan number		
					(PN) ▶	002	
				1c	Effective date o	f plan	
					01/01	/1984	
	consor's name and address; include room or suite number (em AL CREAMERY COMPANY	ployer, if for a single-	employer plan)	2b	Employer Identi (EIN) 91-01	fication Number 84450	
				2c	Sponsor's telep		
159 SOUTH SPOKANE	CEDAR WA 99201-7047			24	509-74		
0. 0. 0. 1. 12,				Zu	31150	(see instructions)	
3a Plan ad	dministrator's name and address Same as Plan Sponsor Na	me Same as Plan	Sponsor Address	3b	Administrator's	EIN 84450	
COMMERCIA	L CREAMERY COMPANY 159 SOUTH CEE SPOKANE, WAS	OAR 99201-7047		3с		telephone number	
					509-747	7-4131	
	name and/or EIN of the plan sponsor has changed since the las	t return/report filed fo	or this plan, enter the	4b	EIN		
a Sponso	EIN, and the plan number from the last return/report.			40	PN		
	number of participants at the beginning of the plan year				FIN	100	
_				5a 5b		109	
				35		106	
C Number	er of participants with account balances as of the end of the pla	n year (defined bene	fit plans do not	_		106	
compl	ete this item)			5с		105	
6a Were	ete this item)all of the plan's assets during the plan year invested in eligible	assets? (See instruc	tions.)				
6a Were b Are yo	ete this item)	assets? (See instruc independent qualifie	tions.)d public accountant (IQI	 PA)		105	
6a Were b Are younder	ete this item)all of the plan's assets during the plan year invested in eligible ou claiming a waiver of the annual examination and report of an	assets? (See instruc independent qualified conditions.)	tions.)d public accountant (IQI	PA)		X Yes No	
6a Were b Are younder If you	ete this item)	assets? (See instruc independent qualifie d conditions.)use Form 5500-SF	tions.)d public accountant (IQ	PA) Form	5500.	X Yes No	
6a Were b Are you under if you c If the p	ete this item)	assets? (See instructindependent qualified conditions.)use Form 5500-SF urance program (see	tions.)d public accountant (IQI and must instead use ERISA section 4021)?	PA) Form	5500. Yes No	105 X Yes ☐ No X Yes ☐ No	
compl 6a Were b Are younder If you c If the p	ete this item)	assets? (See instructindependent qualified conditions.)use Form 5500-SF urance program (see	tions.)d public accountant (IQI and must instead use ERISA section 4021)?.	PA) Form	5500. Yes No established.	Yes No Yes No Not determined	
compl 6a Were b Are younder If you c If the p Caution: A Under pena SB or Sche	ete this item)	assets? (See instructindependent qualified donditions.)use Form 5500-SF urance program (see rt will be assessed to declare that I have	tions.)d public accountant (IQI and must instead use ERISA section 4021)? unless reasonable cau examined this return/rep	Form	yes No established.	X Yes No X Yes No Not determined	
compl 6a Were b Are younder If you c If the p Caution: A Under pena SB or Sche belief, it is t	all of the plan's assets during the plan year invested in eligible to claiming a waiver of the annual examination and report of an 29 CFR 2520.104-46? (See instructions on waiver eligibility an answered "No" to either line 6a or line 6b, the plan cannot plan is a defined benefit plan, is it covered under the PBGC insumptions of the late or incomplete filing of this return/reposities of perjury and other penalties set forth in the instructions, adule MB completed and signed by an enrolled actuary, as well	assets? (See instructindependent qualified donditions.)use Form 5500-SF urance program (see rt will be assessed to declare that I have	tions.)d public accountant (IQI and must instead use ERISA section 4021)? unless reasonable cau examined this return/rep	Form se is port, in, and	yes No established.	X Yes No X Yes No Not determined	
compl 6a Were b Are younder If you c If the p Caution: A Under pena SB or Sche belief, it is t	ete this item) all of the plan's assets during the plan year invested in eligible or claiming a waiver of the annual examination and report of an 29 CFR 2520.104-46? (See instructions on waiver eligibility an answered "No" to either line 6a or line 6b, the plan cannot plan is a defined benefit plan, is it covered under the PBGC insurpenalty for the late or incomplete filing of this return/reporties of perjury and other penalties set forth in the instructions, include MB completed and signed by an enrolled actuary, as well rue, correct, and complete. Filed with authorized/valid electronic signature.	assets? (See instruction independent qualified conditions.)	tions.)	Form se is oort, ir, and	Yes No setablished. ncluding, if applicate the best of my	Yes No Yes No Not determined Sable, a Schedule knowledge and	
compl 6a Were b Are younder If you c If the p Caution: A Under pena SB or Sche belief, it is t	all of the plan's assets during the plan year invested in eligible on claiming a waiver of the annual examination and report of an 29 CFR 2520.104-46? (See instructions on waiver eligibility an answered "No" to either line 6a or line 6b, the plan cannot plan is a defined benefit plan, is it covered under the PBGC insupenalty for the late or incomplete filing of this return/reposities of perjury and other penalties set forth in the instructions, adule MB completed and signed by an enrolled actuary, as well rue, correct, and complete.	assets? (See instruction independent qualified conditions.)	tions.)d public accountant (IQI and must instead use ERISA section 4021)? . unless reasonable cau examined this return/report	Form se is oort, ir, and	Yes No setablished. ncluding, if applicate the best of my	Yes No Yes No Not determined Sable, a Schedule knowledge and	
compl 6a Were b Are younder If you c If the p Caution: A Under pena SB or Sche belief, it is t	ete this item) all of the plan's assets during the plan year invested in eligible or claiming a waiver of the annual examination and report of an 29 CFR 2520.104-46? (See instructions on waiver eligibility an answered "No" to either line 6a or line 6b, the plan cannot plan is a defined benefit plan, is it covered under the PBGC insurpenalty for the late or incomplete filing of this return/reporties of perjury and other penalties set forth in the instructions, include MB completed and signed by an enrolled actuary, as well rue, correct, and complete. Filed with authorized/valid electronic signature.	assets? (See instruction independent qualified conditions.)	tions.)	Form se is port, ir, and	yes No established. ncluding, if applic to the best of my	Yes No Yes No Not determined Stable, a Schedule with knowledge and	
complement of the policy of th	ete this item)	assets? (See instructindependent qualified conditions.)use Form 5500-SF urance program (see rt will be assessed to declare that I have as the electronic version on the condition of the con	tions.)	PA) Form See is soort, ir , and	yes No setablished. nocluding, if applicate the best of my appling as plan adragining as employed	Yes No Yes No Not determined Stable, a Schedule with knowledge and	
complement of the property of	ete this item) all of the plan's assets during the plan year invested in eligible ou claiming a waiver of the annual examination and report of an 29 CFR 2520.104-46? (See instructions on waiver eligibility an answered "No" to either line 6a or line 6b, the plan cannot plan is a defined benefit plan, is it covered under the PBGC insumplements of perjury and other penalties set forth in the instructions, dule MB completed and signed by an enrolled actuary, as well rue, correct, and complete. Filed with authorized/valid electronic signature. Signature of plan administrator Signature of employer/plan sponsor name (including firm name, if applicable) and address; include OUN	assets? (See instructindependent qualified conditions.)use Form 5500-SF urance program (see rt will be assessed to declare that I have as the electronic version on the condition of the con	tions.)	PA) Form See is soort, ir , and	established. cluding, if applicate to the best of my gning as plan adragning as employed parer's telephone	Yes No Yes No Not determined Sable, a Schedule knowledge and ministrator er or plan sponsor number (optional)	
complement of the complement o	ete this item) all of the plan's assets during the plan year invested in eligible ou claiming a waiver of the annual examination and report of an 29 CFR 2520.104-46? (See instructions on waiver eligibility an answered "No" to either line 6a or line 6b, the plan cannot plan is a defined benefit plan, is it covered under the PBGC insumplements of perjury and other penalties set forth in the instructions, dule MB completed and signed by an enrolled actuary, as well rue, correct, and complete. Filed with authorized/valid electronic signature. Signature of plan administrator Signature of employer/plan sponsor name (including firm name, if applicable) and address; include OUN a HURLEY, INC.	assets? (See instructindependent qualified conditions.)use Form 5500-SF urance program (see rt will be assessed to declare that I have as the electronic version on the condition of the con	tions.)	PA) Form See is soort, ir , and	yes No setablished. nocluding, if applicate the best of my appling as plan adragining as employed	Yes No Yes No Not determined Sable, a Schedule knowledge and ministrator er or plan sponsor number (optional)	
complement of the complement o	ete this item) all of the plan's assets during the plan year invested in eligible ou claiming a waiver of the annual examination and report of an 29 CFR 2520.104-46? (See instructions on waiver eligibility an answered "No" to either line 6a or line 6b, the plan cannot plan is a defined benefit plan, is it covered under the PBGC insumplemental plan is a defined benefit plan, is it covered under the PBGC insumplemental plan is of perjury and other penalties set forth in the instructions, dule MB completed and signed by an enrolled actuary, as well rue, correct, and complete. Filed with authorized/valid electronic signature. Signature of plan administrator Signature of employer/plan sponsor name (including firm name, if applicable) and address; include OUN a HURLEY, INC. ERSIDE AVE., SUITE 1600	assets? (See instructindependent qualified conditions.)use Form 5500-SF urance program (see rt will be assessed to declare that I have as the electronic version on the condition of the con	tions.)	PA) Form See is soort, ir , and	established. cluding, if applicate to the best of my gning as plan adragning as employed parer's telephone	Yes No Yes No Not determined Sable, a Schedule knowledge and ministrator er or plan sponsor number (optional)	
complement of the complement o	ete this item) all of the plan's assets during the plan year invested in eligible ou claiming a waiver of the annual examination and report of an 29 CFR 2520.104-46? (See instructions on waiver eligibility an answered "No" to either line 6a or line 6b, the plan cannot plan is a defined benefit plan, is it covered under the PBGC insumplemental plan is a defined benefit plan, is it covered under the PBGC insumplemental plan is of perjury and other penalties set forth in the instructions, dule MB completed and signed by an enrolled actuary, as well rue, correct, and complete. Filed with authorized/valid electronic signature. Signature of plan administrator Signature of employer/plan sponsor name (including firm name, if applicable) and address; include OUN a HURLEY, INC. ERSIDE AVE., SUITE 1600	assets? (See instructindependent qualified conditions.)use Form 5500-SF urance program (see rt will be assessed to declare that I have as the electronic version on the condition of the con	tions.)	PA) Form See is soort, ir , and	established. cluding, if applicate to the best of my gning as plan adragning as employed parer's telephone	Yes No Yes No Not determined Not determined Rable, a Schedule knowledge and ministrator er or plan sponsor number (optional)	

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Pa	rt III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning of Yea		T		(b) End of Year		
	Total plan assets	7a	(a) Beginning of Tea			8924977			
	Total plan liabilities	7b					302.01.		
	Net plan assets (subtract line 7b from line 7a)	7c	8165971				8924977		
	Income, Expenses, and Transfers for this Plan Year	70	(a) Amount						
	Contributions received or receivable from:		(a) Amount				(b) Total		
	(1) Employers	8a(1)	29205	6					
	(2) Participants								
	(3) Others (including rollovers)	8a(3)	1538	5					
b	Other income (loss)	8b	53329	6					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					1149837		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	36746	4					
е	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	8f	2336	7					
g	Other expenses	8g							
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					390831		
	Net income (loss) (subtract line 8h from line 8c)	8i					759006		
j	Transfers to (from) the plan (see instructions)	8j							
Pai	t IV Plan Characteristics	, <u> </u>							
9a	If the plan provides pension benefits, enter the applicable pension	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instructions:		
	2E 2F 2G 2J 2K 3D If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cterist	ic Cod	les in t	he instructions:		
			es nom the list of Fian Chara	Clerist	.10 000	ics iii ti	ne matructions.		
Par	t V Compliance Questions			,					
10	During the plan year:				Yes	No	Amount		
a	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu			10a		X			
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)		· · · · · · · · · · · · · · · · · · ·	10b		X			
С	Was the plan covered by a fidelity bond?			10c	X		500000		
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	-		10d		X			
е	Were any fees or commissions paid to any brokers, agents, or oth	ner person	s by an insurance carrier,						
	insurance service, or other organization that provides some or all			40-	X		20060		
	instructions.)			10e		X	28860		
f				10f		^			
g	g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)			10g	X		153809		
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	•		10h		X			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	•		10i					
Part	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								
11a	Enter the unpaid minimum required contribution for current year fr					11a			
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ection 3	302 of	ERISA? Yes X No		
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,								
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	ng amortiz	ed in this plan year, see instru		, and e	enter th			
If	If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.								
	Enter the minimum required contribution for this plan year	,	,, ,			12b			

Page	3 -		1
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С	Enter the amount contributed by the employer to the plan for this plan year	12c			
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)					
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A	
Part	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?	Y	es X No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the coof the PBGC?	ontrol		Yes X No	
С	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.))			
1	3c(1) Name of plan(s):	c(2) Ell	V(s)	13c(3) PN(s)	
Part	VIII Trust Information (optional)				
14a	Name of trust	14b Trust's EIN			

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500-SF

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open to Public Inspection

	· '	Complete all entries in accorda	ince with the instru	ctions to the Form 550	U-Sr.			
Part I		Identification Information	4					
For calend	lar plan year 2013 or fi	scal plan year beginning 10/	01/2013	and ending	09/30/2014			
A This re	turn/report is for:	X a single-employer plan	multiple-employer p	olan (not multiemployer)	a one-participant plan			
B This re	turn/report is:	the first return/report t	ne final return/report					
		an amended return/report a	short plan year retu	n/report (less than 12 m	onths)			
C Check	box if filing under:	Form 5558	utomatic extension		DFVC program			
	3	special extension (enter description))					
Part II	Rasic Plan Info	rmation—enter all requested informati				—		
1a Name		ination—enter all requested informati	Off		1b Three-digit			
		Company 401(k) Plan			plan number (PN) 002			
					1c Effective date of plan 01/01/1984			
		dress; include room or suite number (em	ployer, if for a single	-employer plan)	2b Employer Identification Number			
COMMER	CIAL CREAMERY	COMPANY			(EIN) 91-0184450 2c Sponsor's telephone number			
159 SO	UTH CEDAR				509-747-4131			
SPOKAN	E	WA 99201-7047			2d Business code (see instructions) 311500			
		nd address Same as Plan Sponsor Na	me Same as Pla	n Sponsor Address	3b Administrator's EIN 91-0184450	_		
COMMER	CIAL CREAMERY	COMPANY			3c Administrator's telephone numbe			
159 SO	UTH CEDAR				509-747-4131			
SPOKAN	E	WA 99201-7047						
		e plan sponsor has changed since the las nber from the last return/report.	t return/report filed f	or this plan, enter the	4b EIN			
a Spons	or's name	·			4c PN			
5a Total	number of participants	at the beginning of the plan year			5a 10	9_		
b Total	number of participants	at the end of the plan year			5b 10)6		
	•	account balances as of the end of the pla	•	· · · · · · · · · · · · · · · · · · ·	5c 10)5		
	· · · · · · · · · · · · · · · · · · ·	during the plan year invested in eligible			X Yes ☐ N	lo.		
		the annual examination and report of an			PA)			
		? (See instructions on waiver eligibility an	•			4o		
-		ther line 6a or line 6b, the plan cannot						
C If the	plan is a defined benef	it plan, is it covered under the PBGC insu	ırance program (see	ERISA section 4021)? .	Yes No Not determined			
Caution: A	nenalty for the late	or incomplete filing of this return/repo	rt will be assessed	unless reasonable cau	ise is established.			
		ner penalties set forth in the instructions,						
SB or Sche		nd signed by an enrolled actuary, as well						
SIGN			2-3-15	MICHAEL GILMAN	RTIN			
HERE	Signature of plan a	dministrator	Date	Enter name of individu	ual signing as plan administrator			
SIGN								
HERE	Signature of emplo	verinjan enoneor	Date	Enter name of individu	ual signing as employer or plan sponsor			
Preparer's		ame, if applicable) and address; include			Preparer's telephone number (optional			
JODI C					509-838-5500			
Randal:	l & Hurley, In	nc.				- [
601 W.	Riverside Ave	e., Suite 1600				\dashv		
Spokane	<u>a</u>	WA 99201				ĺ		

Pa	rt III Financial Information		VIII				
7	Plan Assets and Liabilities		(a) Beginning of Ye	аг		- Nat	(b) End of Year
a	Total plan assets	7a		659	71		8924977
b	Total plan liabilities	7b					
С	Net plan assets (subtract line 7b from line 7a)	7c	81	659	71		8924977
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
а	Contributions received or receivable from:			000			<u> </u>
	(1) Employers	8a(1)		920	—		
	(2) Participants	8a(2)		091			
	(3) Others (including rollovers)	8a(3)	****	1538			
	Other income (loss)	8b	5	3329	96		1140025
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums	8c	· · · · · · · · · · · · · · · · · · ·		-		1149837
	to provide benefits)	8d	3	6746	54		
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e					
f	Administrative service providers (salaries, fees, commissions)	8f		2336	57		
g	Other expenses	8g					
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					390831
<u>i</u> _	Net income (loss) (subtract line 8h from line 8c)	8i					759006
_ <u>j</u>	Transfers to (from) the plan (see instructions)	8j					
Par	t IV Plan Characteristics						
9a	If the plan provides pension benefits, enter the applicable pension	feature cod	les from the List of Plan Char	acteris	stic Co	odes in	the instructions:
b	2E 2F 2G 2J 2K 3D If the plan provides welfare benefits, enter the applicable welfare fe	ntura anda	on from the List of Disa Ohaus	-1	·- O		
	in the plan provides wellare benefits, effici the applicable wellare le	ature coue	is nom the List of Plan Chara	ctensi	iic Coc	ies in i	tne instructions:
Pari	V Compliance Questions						
10	During the plan year:				Yes	No	Amount
а	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ions within	the time period described in ection Program)	10a		Х	
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not ir	nclude transactions reported	10b		Х	
С	Was the plan covered by a fidelity bond?			10c	Х		500000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	fidelity bon	d, that was caused by fraud	10d		Х	
е	Were any fees or commissions paid to any brokers, agents, or oth						
·	insurance service, or other organization that provides some or all instructions.)			10e	Х		28860
f	Has the plan failed to provide any benefit when due under the plan	1?	••••••	10f		Х	
g	Did the plan have any participant loans? (If "Yes," enter amount as	of year er	nd.)	10g	Х		153809
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)			10h		Х	
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			10i			
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)	ents? (If "Y	es," see instructions and com	plete	Sched	lule SE	3 (Form Yes No
11a	Enter the unpaid minimum required contribution for current year fro					11a	
12	Is this a defined contribution plan subject to the minimum funding	requiremer	nts of section 412 of the Code	or se	ction 3	302 of	ERISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,						
	If a waiver of the minimum funding standard for a prior year is bein granting the waiver.		Mon		and e	enter th Day	ne date of the letter ruling Year
	ou completed line 12a, complete lines 3, 9, and 10 of Schedule		<u> </u>				
b	Enter the minimum required contribution for this plan year					12b	