

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>09/01/2013</u> and ending <u>08/31/2014</u>	
A This return/report is for:	☒ a multiemployer plan; ☐ a multiple-employer plan; or ☐ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information								
1a Name of plan <u>LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>09/01/1961</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>09/01/1961</u>					
1b Three-digit plan number (PN) ▶	<u>001</u>								
1c Effective date of plan <u>09/01/1961</u>									
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND</u> <u>707 BROOKPARK ROAD</u> <u>CLEVELAND, OH 44109</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-6665909</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>216-778-6302</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>813930</u></td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-6665909</u>		2c Sponsor's telephone number <u>216-778-6302</u>		2d Business code (see instructions) <u>813930</u>			
2b Employer Identification Number (EIN) <u>34-6665909</u>									
2c Sponsor's telephone number <u>216-778-6302</u>									
2d Business code (see instructions) <u>813930</u>									

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	06/11/2015	JAMES SMITH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/12/2015	CHARLES CIMINO JR.
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) <u>JEFFREY R. SPENCER, CPA</u> <u>CIUNI & PANICHI, INC.</u> <u>25201 CHAGRIN BLVD., SUITE 200</u> <u>BEACHWOOD, OH 44122</u>			Preparer's telephone number (optional) <u>216-831-7171</u>

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

Form 5500 (2013)
v. 130118

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	1529
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	0
b Retired or separated participants receiving benefits		6b	614
c Other retired or separated participants entitled to future benefits		6c	703
d Subtotal. Add lines 6a , 6b , and 6c		6d	1317
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	178
f Total. Add lines 6d and 6e		6f	1495
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	9
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 09/01/2013 and ending 08/31/2014		
A Name of plan LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND		
		D Employer Identification Number (EIN) 34-6665909

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

(a) Name of insurance carrier AXA EQUITABLE LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5570651	62944	AC 1850	4	09/01/2013	08/31/2014

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 122884**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 152807**c** Additions: (1) Contributions deposited during the year **7c(1)**(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 4831(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)** 312

▶ MARKET VALUE ADJUSTMENT

(6) Total additions **7c(6)** 5143**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 157950**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 12562(2) Administration charge made by carrier **7e(2)** 3591(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 18913

▶ DIVIDENDS, INTEREST, & MARKET VALUE ADJUSTMENT

(5) Total deductions **7e(5)** 35066**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 122884

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 09/01/2013 and ending 08/31/2014	
A Name of plan LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND	D Employer Identification Number (EIN) 34-6665909

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

KEY TRUST

31-1784820

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 13 19 28 62 99		81638	Yes ☒ No ☐	Yes ☒ No ☐	716	Yes ☐ No ☒

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

ANCORA ADVISORS

33-1033773

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27		23780	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BOGDAHN GROUP

59-3676225

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27		23000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

BAKER & HOSTETLER

34-0082025

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29		22632	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MANNING

34-6665909

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30	EMPLOYEE	19902	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FARABAUGH

34-6665909

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30	EMPLOYEE	19511	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

MANGANO LAW OFFICES CO., LPA

20-5460196

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29		10651	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LOCAL 400

34-1059950

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14	SPONSORING UNION	6900	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIFTH THIRD

31-6211942

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27		18103	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

BROWN

34-6665909

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30	EMPLOYEE	16910	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WASHINGTON STREET INSURANCE GROUP

36-4019884

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
23		10955	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CIUNI & PANICHI, INC.

34-1322309

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10		18750	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

SEGAL CO.

13-1975125

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11		18367	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SEGALL BRYANT & HAMILL

41-1788385

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27		18224	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2013 This Form is Open to Public Inspection.	
For calendar plan year 2013 or fiscal plan year beginning 09/01/2013 and ending 08/31/2014					
A Name of plan LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND				D Employer Identification Number (EIN) 34-6665909	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: COMMON COLLECTIVE TRUST					
b Name of sponsor of entity listed in (a): KEY TRUST EB LARGE CAP CORE EQUITY FUND					
c EIN-PN 34-6538249-000		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6963973	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code			

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 09/01/2013 and ending 08/31/2014		
A Name of plan LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND	D Employer Identification Number (EIN) 34-6665909	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)	232958	386570
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1915337	2350692
	(2) U.S. Government securities	1c(2)	7191209	7107641
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)	5633933	6643988
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)	3356437	4158334
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)	7043087	6963973
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	29037673	28870638
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	152807	122884
	(15) Other	1c(15)	347642	247722

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	54911083	56852442

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	18129	117827
k Total liabilities (add all amounts in lines 1g through 1j)	1k	18129	117827

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	54892954	56734615
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	713134	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		713134
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	22	
(B) U.S. Government securities	2b(1)(B)	70246	
(C) Corporate debt instruments	2b(1)(C)	92663	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	6439	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		169370
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	32498	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1043572	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1076070
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	9974306	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	9762588	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		211718
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	2732493	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		2732493

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		887415
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		2412064
c Other income.....	2c		1633
d Total income. Add all income amounts in column (b) and enter total.....	2d		8203897

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	5942589	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		5942589
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	78492	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	167596	
(4) Other.....	2i(4)	173559	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		419647
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		6362236

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1841661
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unqualified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☐ Yes ☒ No

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

(1) Name: **CIUNI & PANICHI, INC.**

(2) EIN: **34-1322309**

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

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

Part IV Compliance Questions

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

During the plan year:

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

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☒ Yes ☐ No Amount: 0

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 09/01/2013 and ending 08/31/2014

A Name of plan <u>LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL EMPLOYEES PENSION FUND</u>	D Employer Identification Number (EIN) <u>34-6665909</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-1414660</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>0</u>

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer THIS PART IS NOT APPLICABLE - DISREGARD ALL INFORMATION BELOW

b EIN 01-0000000

c Dollar amount contributed by employer

0

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 08 Day 31 Year 2014

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) 0.00

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	97.85
b The corresponding number for the second preceding plan year	15b	94.48

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: 6.1% Investment-Grade Debt: 24.0% High-Yield Debt: _____% Real Estate: _____% Other: 69.9%
- 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): _____

Independent Auditor's Report

To the Board of Trustees of
Local 400 Food Terminal Employees' Pension Fund

Report on the Financial Statements

We have audited the accompanying financial statements of Local 400 Food Terminal Employees' Pension Fund (the "Plan"), which comprise the statements of net assets in liquidation available for benefits as of August 31, 2014 and 2013, and the related statements of changes in net assets in liquidation available for benefits for the years then ended and the statement of accumulated plan benefits as of August 31, 2013, and the related statement of changes in accumulated plan benefits for the year 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Trustees of
Local 400 Food Terminal Employees' Pension Fund

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, information regarding the Plan's net assets in liquidation available for benefits as of August 31, 2014, and changes therein for the year then ended, and its financial status as of August 31, 2013, and changes therein for the year then ended on the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As further discussed in Notes 2 and 3 to the financial statements, the Board of Trustees declared a mass withdrawal in 2009 and terminated the Plan. In accordance with accounting principles generally accepted in the United States of America, the Plan changed its basis of accounting from the ongoing plan basis to the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of August 31, 2014 and Schedule H, line 4j – Schedule of Reportable Transactions for the year ended August 31, 2014 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Ciuri & Panichi, Inc.

Cleveland, Ohio
February 24, 2015

Local 400 Food Terminal Employees' Pension Fund

Statements of Net Assets in Liquidation Available for Benefits

August 31, 2014 and 2013

	<u>Assets</u>	
	<u>2014</u>	<u>2013</u>
Investments, at fair value:		
Cash – money market funds	\$ 1,772,281	\$ 1,772,520
Common collective equity funds	6,963,973	7,043,087
Registered investment companies	28,870,638	29,037,673
Equity securities	4,158,334	3,356,437
Fixed income securities	13,999,351	13,172,784
Immediate participation guaranteed contracts	<u>122,884</u>	<u>152,807</u>
Total investments, at fair value	55,887,461	54,535,308
Receivables:		
Accrued interest	88,920	102,978
Due from brokers for securities sold	256,884	107,690
Employer withdrawal liability (less allowance for uncollectable amounts of \$25,043,444 and \$21,442,814 in 2014 and 2013, respectively) (Note 3)	-	-
Interest on employer withdrawal liability	<u>40,766</u>	<u>22,290</u>
Total receivables	386,570	232,958
Property and equipment:		
Office furniture and equipment	44,580	44,580
Less: accumulated depreciation	<u>(44,580)</u>	<u>(44,580)</u>
Property and equipment, net	-	-
Cash	<u>578,411</u>	<u>142,817</u>
Total assets	56,852,442	54,911,083

	<u>Liabilities</u>	
Due to brokers for securities purchased	<u>117,827</u>	<u>18,129</u>
Total liabilities	<u>117,827</u>	<u>18,129</u>
Net assets in liquidation available for benefits	\$ <u>56,734,615</u>	\$ <u>54,892,954</u>

The accompanying notes are an integral part of these financial statements

Local 400 Food Terminal Employees' Pension Fund

Statements of Changes in Net Assets in Liquidation Available for Benefits

For the years ended August 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<u>Additions:</u>		
Investment income:		
Net appreciation in fair value of investments	\$ 6,243,690	\$ 2,914,535
Interest and dividend income	<u>1,245,440</u>	<u>1,508,287</u>
	7,489,130	4,422,822
Less: investment expenses	<u>(167,596)</u>	<u>(181,842)</u>
Net investment income	7,321,534	4,240,980
Contributions:		
Recovery of and interest on employer withdrawal liability	713,134	1,785,647
Other income	<u>1,633</u>	<u>22,815</u>
	8,036,301	6,049,442
<u>Deductions:</u>		
Benefits paid to participants	5,942,589	6,050,534
Administrative expenses (Note 7)	<u>252,051</u>	<u>356,590</u>
	<u>6,194,640</u>	<u>6,407,124</u>
Net increase (decrease)	1,841,661	(357,682)
Net assets in liquidation available for benefits:		
Beginning of year	<u>54,892,954</u>	<u>55,250,636</u>
End of year	\$ <u>56,734,615</u>	\$ <u>54,892,954</u>

The accompanying notes are an integral part of these financial statements

Local 400 Food Terminal Employees' Pension Fund

Statement of Accumulated Plan Benefits

August 31, 2013

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving payments	\$ 78,074,126
Other participants	53,885,653
Expense loading	<u>975,375</u>

Total actuarial present value of accumulated plan benefits	\$ <u><u>132,935,154</u></u>
--	------------------------------

The accompanying notes are an integral part of these financial statements

Local 400 Food Terminal Employees' Pension Fund

Statement of Changes in Accumulated Plan Benefits

For the year ended August 31, 2013

Actuarial present value of accumulated plan benefits at beginning of year	\$ 131,455,353
Increase (decrease) during the year attributable to:	
Change in actuarial assumptions	7,530,335
Benefits paid and purchases of annuity contracts	<u>(6,050,534)</u>
Net increase	<u>1,479,801</u>
Actuarial present value of accumulated plan benefits at end of year	\$ <u>132,935,154</u>

The accompanying notes are an integral part of these financial statements

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 1: Description of Plan

The following description of Local 400 Food Terminal Employees' Pension Fund (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan covering all eligible employees who have accumulated the required years of vesting service. The Plan was established September 1, 1961, as the result of collective bargaining agreements between the employers and the Commission House Drivers and Employees Union Local 400 ("the Local") located in Cleveland, Ohio. The Plan is administered by a Board of Trustees consisting of representatives of the union and representatives of the employers. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Effective July 27, 2009, the Plan was terminated (Note 3) subject to the provisions set forth in the Plan agreement and ERISA.

Benefits

The Plan entitles participants to monthly pension benefits based upon their classification of employment. Food Terminal employees are entitled to monthly pension benefits equal to the applicable accrual rate (based on the participant's employer contribution rates) multiplied by the number of pension credits, to a maximum of 35 pension credits. The amount contributed is determined by the collective bargaining process. Warehousemen employees are entitled to monthly pension benefits of \$56 per pension credit earned before September 1, 2006, plus \$28 per pension credit earned on or after September 1, 2006, to a maximum of 25 pension credits. Normal retirement is the later of age 65 or an eligible participant's fifth year of participation in the Plan. The Plan permits early retirement under certain circumstances. Participants may elect to receive their pension benefits in the form of a joint and survivor annuity. Prior to the Plan termination, participants earned a maximum of one year of vesting service per year based on the number of hours or weeks worked. Participants became vested in pension benefits when five years of vesting service were earned.

Prior to the Plan termination, the Plan also provided benefits in the event of disability, death, and termination of employment to participants meeting certain requirements.

Death and Disability Benefits

Prior to the Plan termination, if an active employee died at age 45 or older, and had accumulated at least 20 pension credits, the employee's spouse was entitled to a 60-month temporary life annuity in the amount of \$500 per month in lieu of Qualified Joint and Survivor Annuity, if the surviving spouse so elected. The Qualified Joint and Survivor Annuity benefit would be equal to the value of the employee's accumulated pension benefits at the normal retirement age of 65 unless the early retirement option is selected in accordance with the Plan document.

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 1: Description of Plan (continued)

Death and Disability Benefits (continued)

Prior to the Plan termination, employees who met certain age requirements (40 for Food Terminal employees and 45 for Warehousemen) and had at least 15 pension credits, and became totally disabled, were eligible for annual disability benefits if they met certain other eligibility requirements in the Plan document. The benefit was equal to the normal retirement benefits they had accumulated as of the time they became disabled, reduced by 0.5% for each month prior to age 65 that the benefit commences; however, in no event would the amount of disability benefits be less than 66.67% of the normal retirement benefits for a participant. Disability benefits were paid until normal retirement age at which time disabled participants began receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled.

Note 2: Summary of Significant Accounting Policies

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The accompanying financial statements are prepared on the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

The Plan follows authoritative guidance issued by the Financial Accounting Standards Board ("FASB") which established the FASB Accounting Standards Codification ("ASC") as the single source of authoritative accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in accordance 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, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 2: Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Property and Equipment

Property and equipment are recorded at cost, which approximates fair value, and are depreciated on a straight-line basis over the estimated useful lives of the assets.

Cash

The Plan maintains its cash accounts at a national financial institution. The balances, at times, may exceed federally insured limits.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees rendered to the date of Plan termination. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on weekly contributions made on behalf of Plan participants during their years of credited service. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and 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 for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 2: Summary of Significant Accounting Policies (continued)

Actuarial Present Value of Accumulated Plan Benefits (continued)

The regulations of the Pension Benefit Guaranty Corporation ("PBGC") prescribe specific actuarial assumptions for use by terminated plans. The PBGC prescribed assumptions were used for the August 31, 2013 valuation results.

Significant actuarial assumptions used in the August 31, 2013 valuation are as follows:

	2013
Assumed rate of return on investments	As prescribed in PBGC regulations for terminating plans for the applicable withdrawal liability valuation date. First 20 years: 2.60% After 20 years: 3.43%
Mortality basis	As published by the PBGC for August 31, 2013 under ERISA Section 4044 for healthy and disabled lives.
Retirement age	Participants currently eligible to begin receiving benefits but not yet in pay status are assumed to retire on the valuation date. Other participants not yet in pay status are assumed to retire at the earliest date that a benefit could be elected, (earliest age per ERISA Section 4281.12(b)).
Valuation of assets	Market value
Administrative expenses	\$10,000 plus \$200 per participant, plus a percentage (defined by statute) of the excess of the value of benefits over \$200,000.
Benefit Election	All participants are assumed to elect the life annuity.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Subsequent Events

The Plan has evaluated subsequent events through February 24, 2015, the date the financial statements were available to be issued.

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 3: Plan Termination

At September 1, 2008, the Plan was certified as seriously endangered under the Pension Protection Act of 2006 ("PPA"). The Plan was in seriously endangered status because its funded percentage was less than 80% and a funding deficiency was projected in seven years. In accordance with the PPA, the Plan was required to adopt a "Funding Improvement Plan," no later than July 2009, aimed at improving the funded status of the Plan over a funding improvement period of up to 15 years.

In response to the seriously endangered status of the Plan under the PPA, the Local and employers party to the various collective bargaining agreements (the "Employers") agreed on July 14, 2009 to a Memorandum of Understanding ("MOU"). Among other considerations in the MOU, the Local and the Employers agreed to the following, effective July 27, 2009:

- (i) All provisions in all collective bargaining agreements between the Local and Employers that require contributions of any kind to the Plan shall be considered null and void;
- (ii) No employer shall have any further obligation under any collective bargaining agreement to make any contributions to the Plan;
- (iii) No further benefits will be accrued by Plan participants.

The MOU resulted in substantially all of the contributing Employers ceasing contributions to the Plan. As a result, the Board of Trustees declared a mass withdrawal under the provisions set forth in the Plan agreement and ERISA and terminated the Plan effective July 27, 2009.

The Board of Trustees has notified all Plan participants of the termination as required by Section 204(h) of ERISA.

A revised net withdrawal liability for each employer has been calculated by the Plan's actuary. The Employers have the option to pay the net withdrawal liability in one lump sum, or they may amortize the amount owed and pay the Plan in minimum quarterly installments as set forth in ERISA. Because the Plan was terminated via a mass withdrawal, certain rules, such as the 20-year cap on employer quarterly installment payments, do not apply. The estimated net withdrawal liability owed to the Plan totaled \$25,043,444 and \$21,442,814 at August 31, 2014 and August 31, 2013, respectively. This amount is to be received from Employers in quarterly installment payments. However, since the quarterly payments do not fully cover the interest portion of the reallocation amount, the quarterly installment payments extend into perpetuity and the principal portion of the reallocation amount will never be repaid. Therefore, the reallocation amounts have been fully reserved for in an allowance for doubtful accounts at August 31, 2014 and 2013 on the statements of net assets in liquidation available for benefits.

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 3: Plan Termination (continued)

During the year ended August 31, 2013, with the approval of the Board of Trustees, an employer paid its withdrawal liability in a lump-sum. This transaction resulted in significant additional contributions during that Plan year.

The future quarterly installment payments from other Employers, expected not to exceed \$174,481 per quarter, are recognized as interest on employer withdrawal liability on the statements of changes in net assets in liquidation available for benefits.

Certain benefits under the Plan are insured by the PBGC. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

The PBGC's guarantee of benefits in a terminated, multi-employer plan, payable as financial assistance to the Plan, only starts if and when the Plan is unable to make payments at the statutorily guaranteed levels. Whether all participants receive their benefits will depend on the sufficiency of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Employers and the level of benefits guaranteed by the PBGC.

Note 4: Investments

The majority of Plan investments are held by a custodial account established under an agreement with a financial institution. Various investment managers have discretionary authority to purchase and sell investments subject to certain objectives and guidelines established by the Plan's Board of Trustees.

During 2014 and 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$6,243,690 and \$2,914,535, respectively. The following shows the net appreciation (depreciation) by security type for the years ended August 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Common collective equity funds	\$ 1,457,885	\$ 1,381,091
Registered investment companies	3,507,097	1,239,246
Equity securities	802,782	914,389
Fixed income securities	473,499	(619,005)
Immediate Participation Guaranteed Contracts	<u>2,427</u>	<u>(1,186)</u>
	\$ <u>6,243,690</u>	\$ <u>2,914,535</u>

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 4: Investments (continued)

The following table presents the investments that represent five percent or more of the Plan's net assets.

	August 31,	
	2014	2013
PIMCO Funds-Total Return Fund Open-End Fund Inst. CL	\$ 4,449,552	\$ 8,046,092
Vanguard Small-Cap Index Fund Open-End Fund Signal CL	6,023,286	4,929,331
Vanguard Developed Market Index Open-End Fund	5,712,522	4,902,629
Vanguard Growth Index Fund Open-End Fund Signal CL	6,860,867	6,725,484
EB Large Cap Core Equity Fund	6,963,973	7,043,087

Note 5: Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability; and
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 5: Fair Value Measurements (continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at August 31, 2014 and 2013.

Cash – money market funds: Valued at cost, which approximates fair value.

Common collective equity funds: Valued based upon the fair value of the underlying assets held within the common collective equity funds based on information reported by the investment advisor using the audited financial statements of the common collective equity funds at the funds' year-end.

Registered investment companies: Valued at the net asset value of shares held by the Plan at year-end.

Equity securities: Valued at the closing price reported on national securities exchanges.

Fixed income securities: Valued at the closing price reported in the active over-the-counter market in which the individual security is traded.

Immediate Participation Guaranteed ("IPG") Contracts: Valued at contract value based on information provided by the insurance company holding the contract. Contract value approximates fair value. An adjustment is made each plan year reflecting the contract's investment experience.

The preceding methods 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.

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 5: Fair Value Measurements (continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 31, 2014 and 2013:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>2014 Total</u>
Cash – money market funds:				
Short term investments	\$ 1,428,281	\$ -	\$ -	\$ 1,428,281
Money market funds	344,000	-	-	344,000
Common collective equity funds	-	6,963,973	-	6,963,973
Registered investment companies:				
Equity	15,455,960	-	-	15,455,960
Fixed income	6,460,627	-	-	6,460,627
International equity	5,712,522	-	-	5,712,522
International fixed income	1,241,529	-	-	1,241,529
Equity securities:				
Consumer goods	352,637	-	-	352,637
Energy/utilities	613,668	-	-	613,668
Financial	1,315,915	-	-	1,315,915
Health care	356,016	-	-	356,016
Industrials/materials	684,676	-	-	684,676
Information technology	691,666	-	-	691,666
Telecommunication services	143,756	-	-	143,756
Fixed income securities:				
U.S. government obligations:				
Agency CMO	-	2,384,271	-	2,384,271
Mortgaged backed securities	-	1,562,950	-	1,562,950
U.S. Treasury bonds and notes	-	2,962,581	-	2,962,581
Municipal bonds	-	197,840	-	197,840
Corporate bonds	-	6,247,985	-	6,247,985
Corporate CMO bonds	-	396,002	-	396,002
Foreign bonds	-	247,722	-	247,722
IPG Contracts	-	-	122,884	122,884
	<u>\$ 34,801,253</u>	<u>\$ 20,963,324</u>	<u>\$ 122,884</u>	<u>\$ 55,887,461</u>

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 5: Fair Value Measurements (continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>2013 Total</u>
Cash – money market funds:				
Short term investments	\$ 1,482,459	\$ -	\$ -	\$ 1,482,459
Money market funds	290,061	-	-	290,061
Common collective equity funds	-	7,043,087	-	7,043,087
Registered investment companies:				
Equity	13,723,874	-	-	13,723,874
Fixed income	1,236,058	-	-	1,236,058
International equity	4,902,629	-	-	4,902,629
International fixed income	9,175,112	-	-	9,175,112
Equity securities:				
Basic industry	125,653	-	-	125,653
Capital goods	303,773	-	-	303,773
Consumer cyclicals	457,633	-	-	457,633
Consumer staples	313,363	-	-	313,363
Energy/utilities	625,257	-	-	625,257
Financial	1,117,496	-	-	1,117,496
Technology	413,262	-	-	413,262
Fixed income securities:				
U.S. government obligations:				
Agency CMO	-	2,032,335	-	2,032,335
Mortgaged backed securities	-	1,719,156	-	1,719,156
U.S. Treasury bonds and notes	-	3,439,718	-	3,439,718
Municipal bonds	-	347,641	-	347,641
Corporate bonds	-	4,985,067	-	4,985,067
Corporate CMO bonds	-	297,451	-	297,451
Foreign bonds	-	351,416	-	351,416
IPG Contracts	-	-	152,807	152,807
	<u>\$ 34,166,630</u>	<u>\$ 20,215,871</u>	<u>\$ 152,807</u>	<u>\$ 54,535,308</u>

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 5: Fair Value Measurements (continued)

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended August 31, 2014 and 2013:

	<u>IPG Contracts</u>
Balance, August 31, 2012	\$ 182,217
Investment income	2,782
Unrealized loss	(1,186)
Sales	<u>(31,006)</u>
Balance, August 31, 2013	152,807
Investment income	4,831
Unrealized gain	2,427
Sales	<u>(37,181)</u>
Balance, August 31, 2014	\$ <u><u>122,884</u></u>

Gains and losses (realized and unrealized) included in changes in net assets for the years above are reported in net appreciation in fair value of investments on the statements of changes in net assets in liquidation available for benefits.

Note 6: Shared Lease Obligations

The Plan shares in lease obligations and common administrative expenses with Local 400 Food Terminal Employees' Welfare Fund (the "Welfare Fund"). Future minimum lease payments as of August 31 are presented as follows:

2015	\$ 11,868
2016	11,868
2017	3,956

The Plan's allocated expenses are recorded with administrative expenses on the statements of changes in net assets in liquidation available for benefits. Rent expense totaled \$13,432 and \$12,393 for the years ended August 31, 2014 and 2013, respectively.

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 7: Administrative Expenses

The following amounts represent the administrative expenses incurred by the Plan for the years ended August 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Administrative expenses:		
Actuary	\$ 18,367	\$ 22,063
Audit – fund	18,750	20,074
Audit – consultant	4,242	38,426
Bank charges	39	35
Casualty insurance	238	123
Collection service fee	6,900	6,900
Computer support	89	151
Employee benefits	19,406	17,492
Insurance – fiduciary	10,955	10,555
Legal – fund	14,501	15,749
Legal – consultant	22,632	131,360
Repairs and maintenance	2,591	2,316
Office supplies	8,148	4,065
Other	26,091	-
PBGC insurance premium	18,348	14,085
Rent	13,432	12,393
Salaries	59,550	54,053
Taxes – payroll	4,982	4,596
Utilities	<u>2,790</u>	<u>2,154</u>
Total administrative expenses	\$ <u>252,051</u>	\$ <u>356,590</u>

Note 8: Related-Party and Party-in-Interest Transactions

The Plan shares facilities and certain expenses with the Local and the Welfare Fund.

The Plan pays the Local to collect contributions owed to the Plan. Total collection fees paid by the Plan were \$6,900 for the years ended August 31, 2014 and 2013.

As described in Note 3, the Local and the Welfare Fund, along with other employers, withdrew from the Plan effective July 27, 2009. The Local and the Welfare Fund are each required to pay a withdrawal liability beginning in fiscal year 2010, payable in quarterly installment payments in perpetuity to the Plan.

Local 400 Food Terminal Employees' Pension Fund

Notes to Financial Statements

August 31, 2014 and 2013

Note 8: Related-Party and Party-in-Interest Transactions (continued)

The Plan has investments in money market funds and a collective equity fund managed by KeyBank. KeyBank is the custodian as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management and custodian services totaled \$80,898 and \$76,484 for the years ended August 31, 2014 and 2013, respectively.

The Plan has invested in immediate participation guaranteed ("IPG") contracts with AXA Equitable Life Insurance Co. ("AXA"). AXA makes benefit payments under the IPG contract. AXA is a fiduciary as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for administrative expenses totaled \$3,591 and \$3,605 for the years ended August 31, 2014 and 2013, respectively.

Note 9: Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Plan by letter dated February 24, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of August 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

Note 10: Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets in liquidation available for benefits.

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

Local 400 Food Terminal Employees' Pension Fund

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2014

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Cash - money market funds:			
*	EB SHORT TERM INVESTMENT FUND	1,428,282	\$ 1,428,282	\$ 1,428,282
	FEDERATED GOVERNMENT OBLIGATIONS IS	205,682	205,682	205,682
	FEDERATED PRIME CASH OBLIGATIONS IS	138,317	138,317	138,317
	Total cash - money market funds		1,772,281	1,772,281
	Common collective equity funds:			
*	EB LARGE CAP CORE EQUITY FUND	257,197	5,765,691	6,963,973
	Total common collective equity funds		5,765,691	6,963,973
	Registered investment companies:			
	BAIRD SHORT TERM BOND FUND	206,688	2,013,123	2,011,075
	PIMCO TOTAL RETURN FUND	404,873	4,411,266	4,449,552
	TEMPLETON GLOBAL BOND FUND	92,929	1,261,281	1,241,529
	VANGUARD DEVELOPED MARKETS INDEX FUND	550,870	5,351,352	5,712,522
	VANGUARD GROWTH INDEX FUND	141,257	4,933,281	6,860,867
	VANGUARD REIT INDEX FUND	88,136	2,239,611	2,571,807
	VANGUARD SMALL-CAP INDEX FUND	119,368	3,587,432	6,023,286
	Total registered investment companies		23,797,346	28,870,638
	Equity securities:			
	ADVANCED MICRO DEVICES INC	1,566	6,097	6,530
	AEGEAN MARINE PETROLEUM NETWORK	510	4,964	5,151
	AES CORP	5,858	81,674	88,924
	AETNA INC	821	47,744	67,429
	ALLSCRIPTS HEALTHCARE SOLUTIONS	311	4,578	4,595
	ALLSTATE CORP	1,107	56,181	68,069
	AMERIPRISE FINANCIAL INC	627	52,042	78,852
	ANTHEM INC	714	70,257	83,188
	APPLE INC	553	41,190	56,683
	AT&T INC	4,112	144,308	143,756
	AURICO GOLD INC	995	4,717	4,517
	AVX CORP NEW	417	5,247	5,746
	BANNER CORP	155	5,701	6,104
	BERKSHIRE HILLS BANCORP INC	226	5,668	5,566
	BIOSCRIP INC	714	4,929	6,040
	BLACK BOX CORP DEL	230	5,783	5,440
	BOEING CO	474	53,019	60,103
	BP PLC	2,072	97,160	99,124
	CALLAWAY GOLF CO	745	6,204	5,669
	CAPITAL ONE FINANCIAL CORP	1,046	84,631	85,835
	CARPENTER TECHNOLOGY CORP	94	5,131	5,145
	CATERPILLAR INC DEL	713	71,330	77,767
	CECO ENVIRONMENTAL CORP	432	6,714	6,074
	CELADON GROUP INC	269	5,828	5,633
	CENTRAL GARDEN & PET CO	315	2,429	2,838
	CISCO SYS INC	5,010	115,409	125,200
	CITIGROUP INC	1,845	77,567	95,294
	COEUR MINING INC	469	4,237	3,714
	COMFORT SYSTEMS USA INC	354	5,533	5,381
	COMPUTER TASK GROUP INC	302	4,838	3,860
	CONOCOPHILLIPS	1,372	100,098	111,434
	CORNING INC	2,848	62,869	59,409
	DELTA AIR LINES INC	1,496	56,265	59,212
	DELTIC TIMBER CORP	85	5,092	5,630
	DISCOVER FINANCIAL SERVICES	1,152	58,410	71,850
	DOW CHEMICAL CO	1,219	54,910	65,277
	EATON CORP PLC	1,030	75,885	71,904
	ELECTRO SCIENTIFIC INDS	450	4,774	3,339
	ETHAN ALLEN INTERIORS INC	255	6,351	6,434
	EXFO INC	1,289	6,577	5,672
	FINANCIAL INSTITUTIONS INC	236	5,518	5,669
	FIRST FINANCIAL CORP IND	161	5,066	5,204
	FIRST NBC BANK HOLDING CO	248	7,556	7,963
	FNB CORP	400	4,950	4,944
	FORD MOTOR CO	3,599	59,692	62,659
	FORESTAR GROUP INC	318	5,695	6,360

Local 400 Food Terminal Employees' Pension Fund

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2014

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	FREEMPORT-MCMORAN INC	1,514	53,841	55,064
	FREIGHTCAR AMERICA INC	224	5,838	6,673
	FXCM INC	378	5,946	5,477
	GENERAL DYNAMICS CORP	864	80,308	106,488
	GENERAL MOTORS CO	1,398	41,838	48,650
	GIBRALTAR INDUSTRIES INC	393	6,275	6,253
	GLOBAL CASH ACCESS HLDGS INC	648	4,700	5,061
	GOLDMAN SACHS GROUP INC	675	107,363	120,900
	GOODRICH PETROLEUM CORP	159	3,378	3,514
	GREAT LAKES DREDGE & DOCK CORP	749	6,753	5,707
	HANMI FINANCIAL CORP	228	4,879	4,685
	HARTFORD FINL SVCS GROUP INC	2,148	62,944	79,583
	HELIX ENERGY SOLUTIONS GROUP INC	168	3,647	4,590
	HELMERICH & PAYNE INC	332	34,364	34,877
	HERSHA HOSPITALITY TRUST	941	5,341	6,389
	HEWLETT PACKARD CO	2,678	75,484	101,764
	HORSEHEAD HOLDING CORP	447	6,036	9,025
	IMPAX LABORATORIES INC	188	4,993	4,632
	INDEPENDENT BK CORP	156	5,892	5,742
	INTEL CORP	3,366	95,782	117,541
	JANUS CAPITAL GROUP INC	416	4,414	5,054
	JOHNSON CONTROLS INC	582	28,367	28,407
	KEY ENERGY SERVICES INC	567	5,035	3,572
*	KEYCORP NEW	5,535	63,537	75,331
	KIRKLANDS INC	318	5,523	5,670
	KROGER CO	946	34,353	48,227
	LA Z BOY INC	267	6,172	5,698
	LEXINGTON REALTY TRUST	553	6,041	6,017
	LSB INDUSTRIES INC	131	4,733	5,247
	MACYS INC	985	51,792	61,356
	MAINSOURCE FINANCIAL GROUP INC	349	5,957	6,020
	MARATHON PETROLEUM CORP	600	49,571	54,606
	MARTEN TRANSPORT LTD	243	4,883	4,811
	MEADOWBROOK INSURANCE GROUP INC	902	6,084	5,583
	MEDASSETS INC	124	2,734	2,852
	MERCK & CO INC	2,068	114,845	124,308
	MICROSOFT CORP	1,880	82,641	85,408
	NORFOLK SOUTHERN CORP	980	89,542	104,860
	OCCIDENTAL PETE CORP DEL	987	93,418	102,382
	OLD NATL BANCORP IND	372	4,873	4,869
	PARKER DRILLING CO	720	4,594	4,522
	PERRY ELLIS INTERNATIONAL INC	387	6,693	7,767
	PETROQUEST ENERGY INC	868	5,365	5,781
	PHOTRONICS INC	744	6,113	6,570
	PLANTRONICS INC NEW	118	5,492	5,632
	PNC FINANCIAL SERVICES GROUP INC	885	76,390	75,004
	PORTLAND GENERAL ELECTRIC CO	159	4,857	5,481
	PRINCIPAL FINANCIAL GROUP INC	912	40,038	49,512
	PRUDENTIAL FINANCIAL INC	835	62,942	74,900
	QLOGIC CORP	415	5,101	3,756
	QUANEX BUILDING PRODUCTS CORP	279	5,363	5,039
	REGIONS FINANCIAL CORP	4,214	39,856	42,772
	ROYAL DUTCH SHELL PLC	1,118	90,805	94,862
	RUBY TUESDAY INC	665	4,527	4,103
	RUDOPH TECHNOLOGIES INC	479	5,310	4,632
	SEAGATE TECHNOLOGY PLC	675	32,035	42,242
	SPARTANNASH CO	270	5,604	5,802
	STEIN MART INC	374	5,004	4,656
	SYMANTEC CORP	1,753	42,109	42,563
	TEVA PHARMACEUTICAL INDS LTD	1,199	57,683	62,971
	TRAVELCENTERS OF AMERICA LLC	816	6,758	9,294
	TRAVELERS COS INC	835	73,391	79,083
	TTM TECHNOLOGIES INC	604	5,110	4,621
	TYSON FOODS INC	1,193	43,594	45,406
	UNUM GROUP	1,867	55,567	67,716
	WELLS FARGO CO	3,102	139,858	159,567
	Total equity securities		3,711,094	4,158,334

Local 400 Food Terminal Employees' Pension Fund

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2014

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Fixed income securities:			
	3M CO	88579YAD3	15,000	15,238
	AIRGAS INC	009363AN2	45,000	44,706
	AMERICAN EXPRESS CREDIT CORP	0258M0DP1	40,000	40,124
	AMGEN INC	031162AV2	250,000	279,653
	AMPHENOL CORP	032095AA9	65,000	65,542
	APACHE FINANCE CANADA CORP	03746AAA8	20,000	28,786
	APPLE INC	037833AS9	250,000	257,050
	APPLE INC	037833AK6	50,000	47,967
	AT&T BROADBAND CORP	00209TAB1	15,000	21,819
	AT&T INC	00206RAY4	26,000	26,498
	BARD C R INC	067383AD1	35,000	34,739
	BAXTER INTERNATIONAL INC	071813BF5	70,000	67,507
	BHP BILLITON FINANCE USA LTD	055451AJ7	20,000	20,038
	CAMERON INTERNATIONAL CORP	13342BAK1	250,000	250,160
	CAMPBELL SOUP CO	134429AT6	250,000	273,418
	CANADIAN NATIONAL RAILWAY CO	136375BV3	10,000	10,201
	CANADIAN PACIFIC RAILWAY CO	13645RAJ3	40,000	48,820
	CARNIVAL CORP	143658BA9	60,000	63,322
	CAROLINA POWER & LIGHT CO	144141DC9	60,000	60,394
	CATERPILLAR FINANCIAL SVCS CORP	149121LX6	10,000	10,256
	CBS CORP	124857AG8	40,000	40,528
	CENTERPOINT ENERGY TRANS BD CO	15200DAD9	51,815	55,109
	CHEVRON CORP	166751AJ6	45,000	50,945
	CITIBANK CR CARD ISSUANCE TR	17305EBU8	65,000	67,053
	CNH EQUIPMENT TRUST	12591FAC0	65,000	65,099
	COCA-COLA CO	191216BA7	20,000	19,817
	CONAGRA FOODS INC	205887BH4	45,000	45,269
	CONOCO INC	208251AE8	20,000	27,604
	CONOCOPHILLIPS CO	20826FAB2	15,000	14,857
	CONTINENTAL AIRLINES INC	21079VAA1	41,489	44,808
	CUMMINS ENGINE CO INC	231021AJ5	10,000	13,453
	CUMMINS INC	231021AR7	20,000	21,057
	DAIMLER FINANCE N A LLC	233851AP9	250,000	257,690
	DANAHER CORP	235851AG7	45,000	50,998
	DELTA AIR LINES INC	247361ZH4	43,506	46,769
	DISTRICT COLUMBIA INCOME TAX	25477GCT0	25,000	27,582
	DOMINION GAS HOLDINGS LLC	257375AD7	250,000	250,045
	DOW CHEMICAL CO	260543CH4	55,000	54,250
	DU PONT E I DE NEMOURS & CO	263534BY4	30,000	30,326
	ECOLAB INC	278865AK6	20,000	20,875
	EMERSON ELECTRIC CO	291011AY0	30,000	33,941
	FANNIE MAE	3136ABWQ2	30,000	30,060
	FANNIE MAE	3136ACEK3	35,000	34,850
	FANNIE MAE	3136ADQL6	15,000	14,793
	FANNIE MAE	3136A2AR4	20,000	21,861
	FANNIE MAE	31397UUS6	20,000	20,316
	FANNIE MAE	3135G0FY4	226,514	226,830
	FANNIE MAE	3135G0PP2	224,029	217,387
	FANNIE MAE	3135G0TG8	216,248	209,852
	FANNIE MAE	31359MW41	205,107	200,925
	FANNIE MAE	31371KNV9	148,998	154,208
	FANNIE MAE	31371KT43	13,487	13,838
	FANNIE MAE	31371LJW0	36,878	41,528
	FANNIE MAE	31371NXC4	20,516	23,103
	FANNIE MAE	3138ASSB9	29,087	31,073
	FANNIE MAE	3138EGFA7	15,096	16,358

Local 400 Food Terminal Employees' Pension Fund

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2014

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	FANNIE MAE	3138EJWW4	18,815	20,491
	FANNIE MAE	3138E0RK7	19,103	20,661
	FANNIE MAE	3138E2MD4	97,587	99,036
	FANNIE MAE	3138LTJW9	10,209	10,837
	FANNIE MAE	3138MBFD3	46,763	48,597
	FANNIE MAE	31398A4M1	61,813	63,764
	FANNIE MAE	31398RUL7	26,403	28,032
	FANNIE MAE	31400EGL8	9,544	10,121
	FANNIE MAE	31402CYK2	45,598	50,392
	FANNIE MAE	31402C5E8	17,165	18,192
	FANNIE MAE	31402RRS0	39,786	44,529
	FANNIE MAE	31403C6L0	46,708	51,620
	FANNIE MAE	31410F6C4	3,870	4,434
	FANNIE MAE	31417C3A1	12,104	12,283
	FANNIE MAE	31417ESS1	46,211	44,363
	FANNIE MAE	31417MH71	43,165	46,631
	FANNIE MAE	31418AES3	42,846	42,806
	FANNIE MAE	31418AZ27	69,314	72,422
	FANNIE MAE	31418WPG9	21,912	23,251
	FANNIE MAE	31419AG35	27,369	29,585
	FANNIE MAE	31418WPM6	16,927	18,440
	FANNIE MAE	3138A7G28	46,620	49,315
	FANNIE MAE	31416XJY7	15,827	16,851
	FANNIE MAE	31368HNM1	28,361	30,638
	FANNIE MAE	31419KWJ0	38,885	41,431
	FANNIE MAE	3138WVWT4	66,875	68,014
	FANNIE MAE	31418ABZ0	15,162	15,629
	FANNIE MAE	31417GF43	50,937	50,826
	FANNIE MAE	31402QUU3	25,086	26,587
	FANNIE MAE	3138XBXV1	43,639	46,462
	FANNIE MAE	31417GXC2	48,138	49,627
	FANNIE MAE	31418BED4	48,220	49,697
	FANNIE MAE	31417GGG5	35,299	35,900
	FEDERAL HOME LN BANKS	3130A0HY9	250,000	250,303
	FEDERAL HOME LN BANKS	313381YT6	500,000	475,630
	FEDERAL HOME LN BANKS	313383EB3	250,000	243,358
	FEDEX CORP	31428XAR7	40,000	49,728
	FLORIDA POWER & LIGHT CO	341081EZ6	30,000	33,875
	FLORIDA ST DEPT ENVIRONMENTAL	34160WTW4	60,000	67,199
	FORD MOTOR CO	345370BX7	15,000	17,468
	FORD MOTOR CO	345370CA6	25,000	34,054
	FREDDIE MAC	3137ABTD3	35,000	38,211
	FREDDIE MAC	3137AGHC7	25,000	25,133
	FREDDIE MAC	3137GACT2	35,000	34,995
	FREDDIE MAC	3137B73L1	133,215	135,653
	FREDDIE MAC	3137B7KD0	193,449	198,316
	FREDDIE MAC	3137B4Z58	154,706	155,236
	FREDDIE MAC	3137EACA5	239,123	244,828
	FREDDIE MAC	3137EADB2	258,972	267,543
	FREDDIE MAC	3137EADH9	233,348	240,162
	FREDDIE MAC	3137ALJE0	44,022	44,539
	FREDDIE MAC GOLD	3128MBUB1	19,922	21,777
	FREDDIE MAC GOLD	3128MJRE2	53,583	53,382
	FREDDIE MAC GOLD	31335HX32	16,874	18,227
	GENERAL ELECT CAP CORP	36966THX3	250,000	252,065
	GENERAL ELECTRIC CO	369604BC6	60,000	67,267
	GOVERNMENT NATL MTG ASSN	36225BDT2	28,432	28,678
	GOVERNMENT NATL MTG ASSN	36241LX84	9,040	9,204

Local 400 Food Terminal Employees' Pension Fund

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2014

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	GOVERNMENT NATL MTG ASSN	38373MS43	44,154	51,095
	GOVERNMENT NATL MTG ASSN	38374TZQ0	20,367	21,227
	GOVERNMENT NATL MTG ASSN II	36202D2F7	38,033	43,714
	HESS CORP	42809HAB3	45,000	56,099
	HEWLETT-PACKARD CO	428236BR3	25,000	29,630
	HEWLETT-PACKARD CO	428236BV4	30,000	33,074
	ILLINOIS TOOL WORKS INC	452308AJ8	45,000	53,276
	INTEL CORP	458140AL4	250,000	249,848
	IOWA ST SPL OBLIG	46257TBC2	10,000	11,497
	JOHN DEERE OWNER TRUST	47787RAC4	57,698	57,716
	JOHNSON & JOHNSON	478160AQ7	20,000	22,615
	JOHNSON CONTROLS INC	478366AZ0	250,000	258,530
	JP MORGAN CHASE BANK N A	48121CJN7	250,000	271,610
	KELLOGG CO	487836AT5	20,000	26,481
	KRAFT FOODS GROUP INC	50076QAZ9	55,000	56,582
	KROGER CO	501044CS8	50,000	51,886
	LOCKHEED MARTIN CORP	539830AX7	300,000	307,554
	LOUISIANA LOC GOVT ENVIRONMENT	54627RAE0	36,843	37,071
	MARATHON OIL CORP	565849AB2	10,000	12,871
	MARATHON OIL CORP	565849AF3	9,000	10,249
	MARATHON OIL CORP	565849AK2	35,000	34,223
	MATTEL INC	577081AX0	250,000	248,993
	MCDONALDS CORP	58013MEB6	45,000	51,058
	MICRON SEMICONDUCTOR HOLDING AG	59511VAA7	9,000	9,001
	MICROSOFT CORP	594918AP9	25,000	24,786
	MISSOURI ST HEALTH & EDL FACS	60636ABJ1	20,000	21,294
	MOLSON COORS BREWING CO	60871RAC4	10,000	10,278
	MUNICIPAL ELEC AUTH GA	626207YS7	15,000	17,344
	NBCUNIVERSAL MEDIA LLC	63946BAD2	30,000	34,341
	NBCUNIVERSAL MEDIA LLC	63946BAG5	5,000	6,282
	NORFOLK SOUTHERN CORP	655844AE8	25,000	29,195
	NORFOLK SOUTHERN CORP	655844AQ1	15,000	20,660
	ORACLE CORP	68389XAP0	250,000	243,257
	PEPSICO INC	713448BH0	20,000	22,426
	PORTLAND GENERAL ELECTRIC CO	736508BQ4	35,000	41,216
	PRECISION CASTPARTS CORP	740189AK1	45,000	44,637
	PROCTER & GAMBLE CO	742718DV8	35,000	35,520
	PROCTER & GAMBLE CO	742718BG3	15,000	21,282
	REPUBLIC SERVICES INC	760759AP5	40,000	41,777
	REPUBLIC SERVICES INC	760759AM2	10,000	11,205
	ROGERS WIRELESS INC	77531QAM0	45,000	46,652
	ROYAL BANK OF CANADA	78011DAC8	30,000	29,903
	RYDER SYSTEM INC	78355HJT7	250,000	255,567
	TEXAS INSTRUMENTS INC	882508AU8	250,000	245,195
	UNION PACIFIC CORP	907818CF3	5,000	6,639
	UNION PACIFIC CORP	907818DG0	5,000	5,480
	UNION PACIFIC RR CO	907825AA1	50,000	50,447
	UNITED PARCEL SERVICE INC	911312AP1	30,000	29,951
	UNITED STATES TREAS BDS	912810QC5	20,000	25,362
	UNITED STATES TREAS BDS	912810QD3	5,000	6,231
	UNITED STATES TREAS BDS	912810QQ4	45,000	56,433
	UNITED STATES TREAS BDS	912810QY7	75,000	70,313
	UNITED STATES TREAS NTS	912828UG3	250,000	250,399
	UNITED STATES TREAS NTS	912828UM0	700,000	700,819
	UNITED STATES TREAS NTS	912828C81	125,000	125,015
	UNITED STATES TREAS NTS	912828GS3	60,000	65,831
	UNITED STATES TREAS NTS	912828JH4	10,000	11,023
	UNITED STATES TREAS NTS	912828ND8	30,000	32,794

Local 400 Food Terminal Employees' Pension Fund

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2014

(a)	(b)	(c)		(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value		Cost	Current value
	UNITED STATES TREAS NTS	912828QN3	25,000	26,699	26,805
	UNITED STATES TREAS NTS	912828RC6	30,000	29,673	30,176
	UNITED STATES TREAS NTS	912828RX0	5,000	5,013	5,023
	UNITED STATES TREAS NTS	912828SV3	60,000	57,326	58,369
	UNITED STATES TREAS NTS	912828TB6	35,000	34,725	34,852
	UNITED STATES TREAS NTS	912828TC4	45,000	43,578	43,692
	UNITED STATES TREAS NTS	912828UE8	60,000	58,930	59,250
	UNITED STATES TREAS NTS	912828UN8	105,000	101,550	103,195
	UNITED STATES TREAS NTS	912828WE6	65,000	65,495	67,488
	UTAH ST	917542QT2	50,000	50,000	52,926
	VIRGINIA ELECTRIC & POWER CO	927804EZ3	19,000	21,178	20,220
	VIRGINIA ELECTRIC & POWER CO	927804FC3	25,000	29,630	28,461
	WALGREEN CO	931422AH2	10,000	9,819	9,912
	WALT DISNEY CO	25468PCE4	20,000	22,737	21,956
	WASTE MANAGEMENT INC	94106LAT6	5,000	5,497	5,153
	WASTE MANAGEMENT INC	94106LAY5	35,000	33,772	34,764
	WASTE MANAGEMENT INC	94106LAZ2	30,000	30,080	30,520
	WELLS FARGO CO	949746NX5	250,000	287,950	282,703
	WISCONSIN ELECTRIC POWER CO	976656CB2	27,000	31,889	28,842
	Total fixed income securities			<u>13,994,324</u>	<u>13,999,351</u>
	Investments in immediate participation guaranteed contracts:				
*	AXA EQUITABLE IPG CONTRACT			<u>110,471</u>	<u>122,884</u>
	Total investments in immediate participation guaranteed contracts			<u>110,471</u>	<u>122,884</u>
	Total investments			<u>\$ 49,151,207</u>	<u>\$ 55,887,461</u>

* Indicates a party-in-interest

Local 400 Food Terminal Employees' Pension Fund

Schedule H, line 4j – Schedule of Reportable Transactions

EIN: 34-6665909, Plan No. 001

For the year ended August 31, 2014

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset (including interest rate and maturity in case of a loan)	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain (loss)
Single transaction involving an amount in excess of 5% of the current value of Plan assets:								
KeyBank	PIMCO Funds - Total Return Fund Open-End Fund Instl Cl	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,012,943	\$ 4,000,000	\$ (12,943)
KeyBank	Federated Prime Cash Obligations Fund Inst Shares	3,000,000	-	-	-	3,000,000	3,000,000	-
KeyBank	Federated Government Obligations Fund Inst Shares	-	2,909,026	-	-	2,909,026	2,909,026	-
Series of transactions, when aggregated, involving an amount in excess of 5% of the current value of Plan assets:								
KeyBank	Federated Prime Cash Obligations Institutional Shares							
	141 PURCHASES	\$ 4,091,583	\$ -	\$ -	\$ -	\$ 4,091,583	\$ 4,091,583	\$ -
	28 SALES	-	4,027,287	-	-	4,027,287	4,027,287	-
KeyBank	Federated Government Obligations Fund Inst Shares							
	182 PURCHASES	7,626,226	-	-	-	7,626,226	7,626,226	-
	105 SALES	-	7,636,583	-	-	7,636,583	7,636,583	-
KeyBank	PIMCO Funds - Total Return Fund Open-End Fund Instl Cl							
	13 PURCHASES	186,757	-	-	-	186,757	186,757	-
	5 SALES	-	4,003,779	-	-	4,015,734	4,003,779	(11,955)
KeyBank	EB Money Market Fund							
	29 PURCHASES	3,016,869	-	-	-	3,016,869	3,016,869	-
	25 SALES	-	2,986,019	-	-	2,986,019	2,986,019	-
KeyBank	EB Short Term Investment Fund							
	31 PURCHASES	3,032,070	-	-	-	3,032,070	3,032,070	-
	32 SALES	-	3,009,894	-	-	3,009,894	3,009,894	-