

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2012
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>09/30/2012</u> and ending <u>09/29/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶ <u>003</u> 1c Effective date of plan <u>10/01/1961</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SMITH DAIRY PRODUCTS COMPANY</u> <u>1381 DAIRY LANE, P.O. BOX 87</u> <u>ORRVILLE, OH 44667-2503</u>	2b Employer Identification Number (EIN) <u>34-0536210</u> 2c Sponsor's telephone number <u>330-683-8710</u> 2d Business code (see instructions) <u>311500</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.	<u>07/29/2015</u>	<u>AMY MILLER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address SMITH DAIRY PRODUCTS COMPANY 1381 DAIRY LANE, P.O. BOX 87 ORRVILLE, OH 44667-2503		3b Administrator's EIN 34-0536210
		3c Administrator's telephone number 330-683-8710
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 202
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	109
b Retired or separated participants receiving benefits.....	6b	5
c Other retired or separated participants entitled to future benefits.....	6c	82
d Subtotal. Add lines 6a , 6b , and 6c	6d	196
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	196
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1G 1I		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 09/30/2012 and ending 09/29/2013

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

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

A Name of plan <u>SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SMITH DAIRY PRODUCTS COMPANY</u>	D Employer Identification Number (EIN) <u>34-0536210</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>09</u> Day <u>30</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>6844121</u>
b Actuarial value	2b <u>6844121</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>4</u> <u>229283</u>
b For terminated vested participants.....	3b <u>72</u> <u>922745</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>2206</u>
(2) Vested benefits.....	3c(2) <u>4795024</u>
(3) Total active	3c(3) <u>126</u> <u>4797230</u>
d Total	3d <u>202</u> <u>5949258</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>7.11</u> %
6 Target normal cost.....	6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>07/24/2015</u>
Signature of actuary	Date
<u>SETH H. PITASKY, EA, MAAA, MSPA</u>	<u>14-07321</u>
Type or print name of actuary	Most recent enrollment number
<u>CBIZ RETIREMENT PLAN SERVICES</u>	<u>216-520-6174</u>
Firm name	Telephone number (including area code)
<u>6050 OAK TREE BLVD. SOUTH</u> <u>SUITE 500</u> <u>CLEVELAND, OH 44131</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>16.42</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		338552
	b Interest on (a) using prior year's effective interest rate of <u>5.74</u> % except as otherwise provided (see instructions)		19433
	c Total available at beginning of current plan year to add to prefunding balance		357985
	d Portion of (c) to be added to prefunding balance		357985
12	Other reductions in balances due to elections or deemed elections		231980
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	126005

Part III Funding Percentages			
14	Funding target attainment percentage	14	112.92 %
15	Adjusted funding target attainment percentage	15	115.04 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/14/2013	59500	0			
04/10/2013	59500	0			
Totals ▶			18(b)	119000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	115714
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	0
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	115714
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	115714
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years.....		40	0

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 09/30/2012 and ending 09/29/2013		
A Name of plan SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN		B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 SMITH DAIRY PRODUCTS COMPANY		D Employer Identification Number (EIN) 34-0536210

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	73	322
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	525528	0
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	13496	8015
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	971080	780476
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	594637	404984
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	221100	260092
(B) Common	1c(4)(B)	562694	565000
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3965654	4153661
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6854262	6172550

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6854262	6172550
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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)	119000	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		119000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	55320	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		55320
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	123999	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		123999
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1740872	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1729449	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		11423
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	469564	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		469564

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		
c Other income.....	2c		3758
d Total income. Add all income amounts in column (b) and enter total.....	2d		783064

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1463761	
(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)		1463761
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	1015	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1015
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1464776

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-681712
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: BRUNER-COX LLP

(2) EIN: 34-0641962

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 09/30/2012 and ending 09/29/2013

A Name of plan <u>SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SMITH DAIRY PRODUCTS COMPANY</u>	D Employer Identification Number (EIN) <u>34-0536210</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>34-1661705</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>6</u>

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Statements and Supplemental Schedule

Smith Dairy Products Company Retirement Plan

September 29, 2013



BRUNER-COX LLP

Business Consultants & Certified Public Accountants

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Business Consultants and
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Smith Dairy Products Company Retirement Plan
Orrville, Ohio

Report on the Financial Statements

We have audited the accompanying statements of net assets available for benefits of Smith Dairy Products Company Retirement Plan as of September 29, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended September 29, 2013, 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 of 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 entity'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.

brunercox.com

4505 Stephen Circle NW Suite 200
Post Office Box 35429
Canton, OH 44735-5429
330 497 2000
fax 330 497 2244

AES Campus Building
388 South Main Street Suite 403
Akron, OH 44311-4407
330 376 0100
fax 330 376 0658

6133 Rockside Road Suite 403
Independence, OH 44131-2244
216 750 6173
fax 216 674 4201

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To the Trustees
Smith Dairy Products Company Retirement Plan

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of Smith Dairy Products Company Retirement Plan as of September 29, 2013 and 2012, and the changes in its financial status for the year ended September 29, 2013, in conformity with accounting principles generally accepted in the United States of America.

Other 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 schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is presented for the purpose of additional analysis and is not a required part of the financial statements but is 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.

Bruner. Cox, LLP

Canton, Ohio
June 27, 2014

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

September 29, 2013 and 2012

	2013	2012
ASSETS		
Investments, at fair value		
Money market funds	\$ 209,800	\$ 90,471
Common and preferred stock	825,092	783,794
Corporate bonds and notes	404,983	594,637
Certificates of deposit	570,676	880,609
Mutual funds	4,153,661	3,965,654
	6,164,212	6,315,165
Employer contribution receivable	-	525,528
Accrued interest and dividends	8,015	13,496
Cash	322	73
	6,172,549	6,854,262
Net assets available for benefits	\$ 6,172,549	\$ 6,854,262

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

For the year ended September 29, 2013

ADDITIONS TO NET ASSETS

Employer contributions	\$ 119,000
Interest and dividend income	183,077
Net appreciation in the fair value of investments	<u>480,987</u>

Total additions to net assets 783,064

DEDUCTIONS FROM NET ASSETS

Benefits paid to participants	1,463,761
Administrative expenses	<u>1,016</u>

Total deductions from net assets 1,464,777

Net decrease in net assets available for benefits (681,713)

NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR 6,854,262

NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR \$ 6,172,549

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

Note 1. Description of the Plan

The following brief description of the Smith Dairy Products Company Retirement Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a defined benefit pension plan designed to provide retirement benefits to substantially all non-union employees of Smith Dairy Products Company (the Sponsor) age 21 or older. A participant is fully vested after five years of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective March 31, 2008, the Plan was amended to no longer allow new participants into the Plan. The Plan was further amended December 31, 2008 to freeze pension benefits and cease all future benefit accruals for all participants.

Pension Benefits

Under the terms of an agreement with the Sponsor, participants are eligible for monthly benefit payments or a lump-sum payment upon reaching age 65, or may receive early retirement pension benefits (up to 10 years early) providing 8 years of continuous service have been attained.

The amount of normal retirement benefits is calculated by the formula below:

1.1% of the participant's annual compensation averaged over the five highest consecutive compensation periods multiplied by the participant's completed years and months of service with the employer, up to a maximum of 40 years.

Disability and Death Benefits

The Plan also provides for disability and death benefit payments. Death benefits are paid according to the following: if death occurs prior to the retirement date, no benefit is available except for those provided under the Joint and Survivor Annuity or the Preretirement Survivor Annuity. If death occurs after retirement but prior to benefit commencement, the beneficiary will be entitled to a death benefit equal to the deceased's retirement benefit. If death occurs after benefit commencement, the beneficiary will be entitled to a death benefit dependent upon the arrangements made for the payment of the retirement benefit. Disability benefits are also available for those employees incapable of performing their usual duties. This benefit is calculated as if benefits will begin at normal retirement age. If such benefit is received prior to this date, it will be actuarially reduced.

NOTES TO FINANCIAL STATEMENTS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

Note 2. Significant Accounting Policies

The significant accounting policies followed by the Plan are:

Basis of Accounting

The financial statements are prepared under the accrual method of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Cash

Cash consists of investment income that has not been reallocated to investments as of September 29, 2013 and 2012.

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. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its investment advisors, custodians, and insurance company. See Note 8 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.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Sponsor, as provided by the plan document. Expenses that are paid directly by the Company are excluded from the financials statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investments related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

NOTES TO FINANCIAL STATEMENTS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

Note 2. Significant Accounting Policies (Continued)

Recent Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2011-04, "Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs" (ASU 2011-04). ASU 2011-04 amended the FASB *Fair Value Measurements and Disclosures* topic to converge the fair value measurement guidance in U.S. generally accepted accounting principles and International Financial Reporting Standards. Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in the *Fair Value Measurements and Disclosures* topic. In addition, ASU 2011-04 requires additional fair value disclosures. This amendment was adopted for the year ended September 29, 2013. The adoption resulted in additional fair value disclosures (see Note 8). There was no impact to the net assets as of September 29, 2013 and 2012 as a result of the adoption.

Pending Accounting Pronouncements

In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financials. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

Subsequent Events

The Plan has evaluated subsequent events through June 27, 2014, which is the date the financial statements were available to be issued.

Note 3. 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 that the employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

Benefits under the Plan are based on 1.1% of the participant's contribution credit. Contribution credits are the weekly amounts which the Sponsor is to credit to a participant under the Plan. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided through annuity contracts are excluded from plan assets and are also excluded from accumulated plan benefits.

NOTES TO FINANCIAL STATEMENTS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

Note 3. Actuarial Present Value of Accumulated Plan Benefits (Continued)

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. The significant actuarial assumptions used in the valuation as of September 29, 2013, the latest actuarial information available, include: (a) assumed retirement age of 65; (b) assumed rate of return on investments of 7.75% compounded annually; (c) assumed mortality, turnover, and retirement rates based on statistical data and tables.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of September 30, 2013.

Note 4. Funding Policy

The Sponsor has voluntarily agreed to make contributions to the Plan sufficient to meet the minimum funding requirements of Section 412 of the Internal Revenue Code (IRC). Although the Sponsor has not expressed any intent to terminate the pension plan agreement, it may do so at any time. Under provisions of ERISA, if the Plan is terminated, the Sponsor may be obligated to make termination payments to the Plan and participants may be eligible for continuation of benefits under insurance provided by the Pension Benefit Guaranty Corporation ("PBGC").

The contributions of the Sponsor are designed to fund the Plan's current service costs on a current basis. The Sponsor made contributions of \$119,000 in 2013.

Note 5. Plan Termination

Although it has not expressed any intention to do so, the Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of a complete termination of the Plan, the assets then remaining in the Plan, subject to provision for expenses of administration or liquidation, shall be allocated in the following priority; first, equally among retirement benefits of individuals who began receiving benefits at least three years before termination, or who would have been eligible for retirement three years prior to termination. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination; second, among all other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to applicable limitations; third, among all other vested benefits under the Plan (that is, vested benefits not insured by the PBGC); and fourth, among all other nonvested benefits under the Plan. Any assets remaining after the satisfaction of all liabilities will be paid to the employer.

NOTES TO FINANCIAL STATEMENTS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

Note 5. Plan Termination (Continued)

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. 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.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

Note 6. Present Value of Accumulated Plan Benefits

The actuarial present value of accumulated Plan benefits information as of September 30 is summarized as follows:

	2013	2012
Vested benefits for future payments	\$ 4,715,766	\$ 5,245,518
Participants receiving benefits	218,577	214,019
Nonvested benefits	-	2,022
	<u>\$ 4,934,343</u>	<u>\$ 5,461,559</u>

The changes in the actuarial present value of accumulated Plan benefits from September 30, 2012 to September 30, 2013 are summarized as follows:

Actuarial present value of accumulated Plan benefits, beginning	\$ 5,461,559
Increase (decrease) during the year attributable to	
Actuarial gains and losses	569,995
Benefits paid	(1,463,761)
Changes in actuarial assumptions	-
Increase for interest due to the decrease in the discount period	<u>366,550</u>
Actual present value of accumulated	
Plan benefits, ending	<u><u>\$ 4,934,343</u></u>

NOTES TO FINANCIAL STATEMENTS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

Note 7. Investments

The values of investments that represent 5% or more of the Plan's net assets as of September 29 are as follows:

	2013	2012
Amer Funds Capital World Growth & Income Fund Class A	\$ 333,806	\$ 293,232
American Funds Growth Fund of America Class A	333,939	282,938
American Funds New Perspective Fund Class A	318,470	278,125
Blackrock Equity Dividend Fund A	341,145	135,608
Munder Midcap Core Growth Fund	347,755	292,618

During fiscal 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held, during the year) appreciated in value as follows:

Net appreciation (depreciation) in fair value	
Common and preferred stock	\$ 51,493
Corporate bonds and notes	(7,714)
Certificates of deposit	(15,577)
Mutual funds	452,785
	<u>\$ 480,987</u>

Note 8. Fair Value Measurement

The FASB topic *Fair Value Measurements and Disclosures* provides the framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this FASB topic 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;
 - 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.

NOTES TO FINANCIAL STATEMENTS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

Note 8. Fair Value Measurement (Continued)

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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 September 29, 2013 and 2012.

Common and Preferred Stock: Valued at the closing price reported in the active market in which the individual securities are traded.

Corporate Bonds and Notes: Certain corporate bonds and notes are valued at the closing price reported in the active market in which the bond is traded. Other corporate bonds and notes are valued based on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds or notes, the bond or note is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Certificates of Deposit: Valued at cost adjusted for accreted original issue discount (a non-cash payment of interest, reflecting interest earned while the investment is owned) on long-term (more than 1 year) CDs.

Money Market Fund: Valued at daily closing price as reported by the fund. The money market fund held by the Plan is an open-end fund that is registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The money market fund held by the Plan is deemed to be actively traded.

NOTES TO FINANCIAL STATEMENTS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

Note 8. Fair Value Measurement (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 29:

Assets at fair value as of September 29, 2013				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 209,800	\$ -	\$ -	\$ 209,800
Common and preferred stock	825,092	-	-	825,092
Corporate bonds and notes	-	404,983	-	404,983
Certificates of deposit	-	570,676	-	570,676
Mutual funds	4,153,661	-	-	4,153,661
Total assets at fair value	\$5,188,553	\$ 975,659	\$ -	\$6,164,212

Assets at fair value as of September 29, 2012				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 90,471	\$ -	\$ -	\$ 90,471
Common and preferred stock	783,794	-	-	783,794
Corporate bonds and notes	-	594,637	-	594,637
Certificates of deposit	-	880,609	-	880,609
Mutual funds	3,965,654	-	-	3,965,654
Total assets at fair value	\$4,839,919	\$1,475,246	\$ -	\$6,315,165

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended September 29, 2013, there were no significant transfers in or out of Levels 1, 2 or 3.

NOTES TO FINANCIAL STATEMENTS

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

Note 9. Tax Status

The Internal Revenue Service has determined and informed the Sponsor by a letter dated March 31, 2010, that the Plan and related trust are designed in accordance with applicable sections of the 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, including the resolution of appeals or litigation processes, if any. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of September 29, 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 it is no longer subject to income tax examinations for tax years prior to 2010.

Note 10. Risk and Uncertainties

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

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.

Note 11. Party-in-Interest Transactions

Certain Plan investments are managed by UBS Financial Services, Inc. (UBS) and Commercial Savings Bank (CSB). These transactions qualify as party-in-interest transactions as UBS and CSB are custodians of the Plan.

Line 26 - Schedule of Active Participant Data

EIN/PN: 34-0536210/003

Counts and Compensation. Cells with under 20 participants will not show compensation.

[illegible]

Section XII

SUMMARY of ASSUMPTIONS

Census Date 9/30/2012

Valuation Interest Rates IRS-Prescribed Three-Segment Rates, for the month that includes the valuation date (Sep).

	24-Month Segment Rates (unadjusted)	24-Month Segment Rates (Limited to the 25-Year Rate Corridor)
Segment I:	1.75%	5.54%
Segment II:	4.62%	6.85%
Segment III:	5.72%	7.52%

The effective rate for the 2012 Plan Year was 7.11%.

Valuation Mortality IRS Prescribed Mortality with Separate Annuitant and Non-Annuitant Rates, for Males and Females for the Current Plan Year.

Valuation Assets Assets are equal to their Fair Market Value plus receivable contributions.

Expenses None assumed.

ASC 960 Assumptions The selection of ASC 960 rates is the Plan Sponsor's view of the long-term rate of return on assets based on the actual trust assets. The rate used this year was 7.75%.

IRS Prescribed Mortality with Separate Annuitant and Non-Annuitant Rates, for Males and Females for the Current Plan Year.

Salary Scale None assumed.

Taxable Wage Base Increase Assumption None assumed.

Inflation None assumed.

Marriage None assumed.

Cost Method The Unit Credit cost method was used to determine the liabilities and normal costs.

Retirement Rates Employees were assumed to retire at age 65.

Section XII

SUMMARY of ASSUMPTIONS

Withdrawal Rates

APHB T-3. Below is a sample of representative rates:

Age	Males	Females
20	0.0664	0.0664
25	0.0535	0.0535
30	0.0493	0.0493
35	0.0461	0.0461
40	0.0404	0.0404
45	0.0357	0.0357
50	0.0217	0.0217
55	0.0138	0.0138
60	0.0156	0.0156

Disability Rates

None assumed.

Disability Mortality

IRS Prescribed Mortality with Separate Annuitant and Non-Annuitant Rates, for Males and Females for the Current Plan Year.

Below is a sample of representative rates:

Age	Males	Females
65	0.0103	0.0094
70	0.0167	0.0152
75	0.0289	0.0241
80	0.0532	0.0401
85	0.0969	0.0691
90	0.1700	0.1244
95	0.2575	0.1872
100	0.3381	0.2330
105	0.3979	0.2931

Changes in non-prescribed assumptions since the last valuation

None.

Estimated Funded Status Using 2016 Assumptions

The liability projecting assumptions as of 2016 use the same assumptions, census, plan benefits and measurement date as the valuation, except for the following Segment Rates: 4.75%, 4.75%, 4.75%.

Section XII

SUMMARY of ASSUMPTIONS

Estimated Lump Sum Funded Status

The liability estimating Lump Sums as of the valuation date uses the same assumptions, census, plan benefits and measurement date as the valuation, except for the following Segment Rates: 1.13%, 3.71%, 4.52%, and the use of the following mortality table: 2012 IRC 417(e) Applicable Mortality Table.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 09/30/2012 and ending 09/29/2013

► **Round off amounts to nearest dollar.**
 ► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Smith Dairy Products Company Retirement Plan	B Three-digit plan number (PN)	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Smith Dairy Products Company	D Employer Identification Number (EIN) 34-0536210	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information

1 Enter the valuation date: Month <u>09</u> Day <u>30</u> Year <u>2012</u>			
2 Assets:			
a Market value	2a	6844121	
b Actuarial value	2b	6844121	
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	4	229283
b For terminated vested participants	3b	72	922745
c For active participants:			
(1) Non-vested benefits	3c(1)		2206
(2) Vested benefits	3c(2)		4795024
(3) Total active	3c(3)	126	4797230
d Total	3d	202	5949258
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	7.11%	
6 Target normal cost	6	0	

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

SIGN HERE	SETH H PITASKY, EA, MAAA, MSPA Signature of actuary SETH H. PITASKY, EA, MAAA, MSPA Type or print name of actuary CBIZ RETIREMENT PLAN SERVICES Firm name 6050 OAK TREE BLVD. SOUTH SUITE 500 CLEVELAND OH 44131 Address of the firm	07/24/2015 Date 1407321 Most recent enrollment number 216-520-6174 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>16.42%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		338552
b Interest on (a) using prior year's effective interest rate of <u>5.74%</u> except as otherwise provided (see instructions)		19433
c Total available at beginning of current plan year to add to prefunding balance		357985
d Portion of (c) to be added to prefunding balance		357985
12 Other reductions in balances due to elections or deemed elections		231980
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	126005

Part III Funding Percentages

14 Funding target attainment percentage	14	112.92 %
15 Adjusted funding target attainment percentage	15	115.04 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/14/2013	59500	0			
04/10/2013	59500	0			
Totals ▶			18(b)	119000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 115714
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	0
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36		0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37		115714
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	115714
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		0
40 Unpaid minimum required contributions for all years	40		0

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

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

SCHEDULE SB ATTACHMENT

Line 22 - Weighted Average Retirement Age

Plan Name: Smith Dairy Products Company Retirement Plan

EIN/PN: 34-0536210/003

Valuation Date: September 30, 2012

Each participant is assumed to retire at his/her normal retirement age of 65.

SCHEDULE SB ATTACHMENT

Line 19 - Discounted Employer Contributions

Plan Name: Smith Dairy Products Company Retirement Plan

EIN/PN: 34-0536210/003

Valuation Date: September 30, 2012

Total Contributed: \$119,000.00

Total Discounted to Valuation Date: \$115,714.00

Date	Amount	Plan Year Beginning	Effective Rate of Interest	Amount Discounted	Penalty Rate of Interest	Additional Amount Discounted	Present Value on Date of Valuation
01/14/2013	59,500	09/2012	7.11%	58,325			58,325
04/10/2013	59,500	09/2012	7.11%	57,389			57,389

Section XIII SUMMARY of PLAN BENEFITS

Plan Effective Date	October 1, 1961. The plan was last restated effective September 30, 2011.
Eligibility Requirements	On the 03/31 or 09/30 coincident with or next following attainment of age 21.0 and 1.0 years of employment. However, plan entry cannot precede the effective date of the plan.
Vesting	100% vesting upon earning 5 Years of Vesting Service.
Accrued Benefit Formula	The accrued benefit is determined as the product of (1), (2), and (3) below: (1) 1.1% of your average monthly compensation Times (2) Your years of benefit service projected to your normal retirement date (up to a maximum of 40 years) Times (3) A ratio equal to: years of benefit service at termination divided by years of benefit service projected to participant's normal retirement date (no maximum) Accrued Benefits frozen as of December 31, 2008.
Average Monthly Compensation	1/60th of your total compensation for the five consecutive calendar years up to your date of termination that produces the highest average.
Benefit Service	One year of benefit service for each plan year for which a participant is credited with 1,000 hours of service.
Vesting Service	One year of vesting service for each plan year for which a participant is credited with 1,000 hours of service.
Normal Retirement Age	Upon attainment of 65 and five Years of Service.

Section XIII SUMMARY of PLAN BENEFITS

Early Retirement

Eligibility: Upon attainment of age 55 and completion of 8 Years of Vesting Service.

Benefit: The accrued benefit is reduced 6.67% for each of the first 5 years and 3.33% for the next 5 years that commencement precedes age 55.

Disability Retirement

Eligibility: Upon earning 5 Years of Service, and having a have a physical or mental condition that renders one incapable of performing usual and customary employment with the Company for six (6) months. .

Benefit: Early Retirement Benefit payable as of Disability.

Pre-Retirement Death

Eligibility: Married and upon earning 5 Years of Service.

Benefit: The spouse is eligible for 50% of the benefit that would have been payable, if the Participant had live to Early Retirement Eligibility and elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable upon the Participant's Early Retirement Eligibility date.

Normal Form of Payment

Unless otherwise elected, the benefit payable a participant who has been married at least one year is an actuarially equivalent 50% Joint and Survivor benefit. For unmarried participants, the Normal Form is a straight-life annuity.

Optional Forms

Benefits may be elected from:

- 50%, 75% and 100% Joint and Survivor
- 5 and 10 Year Certain and Continuous
- Lump Sum Cash Payment
- Straight Life Annuity

Changes in Plan Benefits recognized since the last valuation

None.

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

EIN 34-0536210

PN 003

September 29, 2013

<i>(a)</i>	<i>(b)</i> <i>Identity of issue, borrower, lessor or similar party</i>	<i>(c)</i> <i>Description of investment including maturity date, rate of interest, collateral and par or maturity value</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current value</i>
	Money Market Funds			
*	RMA Money Mkt Portfolio	Money Market Portfolio	\$ 205,756	\$ 205,756
*	Commercial Savings Bank	Money Market	4,044	4,044
	Total Money Market Funds		209,800	209,800
	Common and Preferred Stock			
	Abbott Laboratories	250 shares	2,531	8,296
	Abbvie Inc Com	250 shares	2,745	11,183
	Allstate Corporation	400 shares	18,300	20,220
	American Electric Power	500 shares	13,422	21,675
	AOL Inc	15 shares	424	519
	Apple Computer Inc	150 shares	10,299	71,513
	Automatic Data Processing Inc	400 shares	19,954	28,952
	Berkshire Hathaway Inc New	350 shares	22,173	39,729
	Chevron-Texaco Corp	350 shares	6,989	42,525
	Coca Cola Co	1,400 shares	24,045	53,032
	Exxon Mobil Corp	325 shares	10,214	27,963
	General Electric Co	700 shares	19,625	16,723
	Johnson & Johnson	200 shares	11,145	17,338
	Johnson & Johnson	300 shares	18,703	26,007
	Merck & Co Inc New Com	500 shares	33,544	23,805
	Microsoft Corp	700 shares	18,951	23,296
	Procter & Gamble Co	292 shares	2,702	22,072
	Procter & Gamble Co	330 shares	18,345	24,945
	Vodafone Group PLC New Spon ADR	800 shares	23,654	28,144
	Walgreen Co	450 shares	18,833	24,210
	Walgreen Co	550 shares	24,384	29,590
	Wells Fargo & Co New	79 shares	19,714	3,264
	Corporate Backed Trust	1,400 shares	35,000	35,490
	Deutsche Bank Cap FDG TR IX	1,800 shares	43,845	44,388
	Dominion Resources Inc	900 shares	25,070	23,436
	Dominion Resources Inc	880 shares	25,390	22,915
	Federal National Meeting Assn Ser R	1,800 shares	46,950	9,360
	PNC Finl Serv Ser P	985 shares	25,608	24,861
	PNC Finl Serv Ser P	985 shares	26,452	24,861

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

EIN 34-0536210

PN 003

September 29, 2013

<i>(a)</i>	<i>(b)</i> <i>Identity of issue, borrower, lessor or similar party</i>	<i>(c)</i> <i>Description of investment including maturity date, rate of interest, collateral and par or maturity value</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current value</i>
Common and Preferred Stock (continued)				
	US Bancorp Del Ser G Preferred Clbl			
	Par Value	950 shares	\$ 25,414	\$ 25,593
	US Bancorp Del Ser G Preferred Clbl			
	Par Value	905 shares	25,453	24,381
	Wells Fargo & Co New 8.000%			
	Preferred CLBL	875 shares	25,483	24,806
	Total Common and Preferred Stock		645,361	825,092
Corporate Bonds and Notes				
	Morgan Stanley	Noncallable note; maturity value		
		\$40,000; due 5/13/2014; 6%	41,038	41,214
	Genworth Financial Inc	Noncallable note; maturity value		
		\$21,000; due 6/15/2014; 5.75%	21,951	21,700
	Merrill Lynch & Co Inc	Noncallable note; maturity value		
		\$25,000; due 1/15/2015; 5%	25,175	26,247
	Bank of Amer Corp NTS	Noncallable note; maturity value		
		\$25,000; due 4/01/2015; 4.5%	24,812	26,255
	Citigroup Inc	Noncallable note; maturity value		
		\$20,000; due 5/07/2015; 4.875%	20,417	21,001
	Key Bank NA NTS	Noncallable note; maturity value		
		\$25,000; due 9/15/2015; 4.95%	26,780	26,714
	Goldman Sachs Group Inc	Noncallable note; maturity value		
		\$25,000; due 2/07/2016; 3.625%	25,449	26,312
	Arcelormittal	Noncallable note; maturity value		
		\$25,000; due 3/01/2016; 3.75%	25,675	25,656
	Bank of Amer Corp NTS	Noncallable note; maturity value		
		\$25,000; due 10/14/2016; 5.625%	26,615	27,876
	Amer Intl Group NTS	Noncallable note; maturity value		
		\$7,000; due 10/18/2016; 5.6%	7,384	7,820
	Entergy Corp NTS B/E	Noncallable note; maturity value		
		\$25,000; due 1/15/2017; 4.7%	26,448	26,772
	Amer Intl Group Group	Noncallable note; maturity value		
		\$18,000; due 5/18/2017; 5.45%	18,887	20,121
	Amer Intl Group Group	Noncallable note; maturity value		
		\$25,000; due 5/18/2017; 5.45%	26,833	27,946
	Health Care Reit Inc NTS	Noncallable note; maturity value		
		\$25,000; due 9/15/2017; 4.7%	26,919	27,204
	Goldman Sachs Group NTS	Noncallable note; maturity value		
		\$50,000; due 3/15/2018; 4%	50,000	52,145
	Total Corporate Bonds and Notes		394,383	404,983

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

EIN 34-0536210

PN 003

September 29, 2013

<i>(a)</i>	<i>(b)</i> <i>Identity of issue, borrower,</i> <i>lessor or similar party</i>	<i>(c)</i> <i>Description of investment including</i> <i>maturity date, rate of interest,</i> <i>collateral and par or maturity value</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current</i> <i>value</i>
Certificates of Deposit				
	American Exp Bk UT US	Maturity value \$50,000, 12/24/2013, 4.75%	\$ 50,000	\$ 50,473
	GE Money Bk UT US	Maturity value \$50,000, 1/16/2014, 3.35%	50,488	50,409
	Synovus BK GA US	Maturity value \$50,000, 1/21/2014, 1.2%	49,638	50,154
	American Exp FSB UT US	Maturity value \$50,000, 3/11/2014, 3.5%	50,000	50,645
	Goldman Sachs Bank NY US	Maturity value \$50,000, 3/18/2014, 3.4%	50,000	50,650
	Golf Svgs BK WA US	Maturity value \$35,000, 5/21/2014, 5%	35,788	35,980
	GE Capital Retail UT US	Maturity value \$50,000, 5/23/2014, 1.25%	50,000	50,219
	Capital One BK VA US	Maturity value \$50,000, 11/28/2014, 5%	50,000	52,446
	Capital One USA	Maturity value \$50,000, 8/20/2015, 5.1%	50,000	53,860
	GE Capital Retail UT US	Maturity value \$50,000, 11/23/2015, 1.75%	50,000	50,783
	Goldman Sachs Bank NY US	Maturity value \$25,000, 12/14/2015, 1.75%	25,000	25,417
	Discover Bank DE US	Maturity value \$50,000, 4/4/2016; 0.8%	50,000	49,640
	Total Certificates of Deposit		560,914	570,676
Mutual funds				
	Alps ETF Et Alerian MLP	2,000 shares	35,925	35,180
	Ishares Trust S&P 500 Index	546 shares	67,198	92,219
	Ishares Inc MSCI Hong Kong	4,437 shares	60,322	88,873
	Ishares TR Russell 2000 Index	739 shares	43,370	78,785
	Ishares Trust S&P 400 Midcap Index	1,467 shares	112,089	182,113
	Ishares S&P North American Nat Resources Index	2,938 shares	105,007	121,751
	Ishares MSCI Emerging Markets Index Fund	3,019 shares	107,128	123,039
	Ishares DJ Select Dividend	3,207 shares	199,587	212,752
	Powershares QQQ Trust Ser 1	2,200 shares	99,264	173,536
	Amer Funds Capital World Growth & Income Fund Class A	7,886 shares	263,657	333,806
	American Funds Growth Fund of America Class A	7,949 shares	268,474	333,939
	American Funds New Perspective Fund Class A	8,720 shares	252,630	318,470
	Blackrock Equity Dividend Fund A	15,277 shares	316,049	341,145
	Munder Midcap Core Growth Fund	8,851 shares	250,932	347,755
	T-Rowe Price Equity Index	6,810 shares	234,461	308,582
	IShares Barclays 1-3 Yr CD BD FD	1,100 shares	114,908	115,808

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

SMITH DAIRY PRODUCTS COMPANY RETIREMENT PLAN

EIN 34-0536210

PN 003

September 29, 2013

<i>(a)</i>	<i>(b)</i> <i>Identity of issue, borrower,</i> <i>lessor or similar party</i>	<i>(c)</i> <i>Description of investment including</i> <i>maturity date, rate of interest,</i> <i>collateral and par or maturity value</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current</i> <i>value</i>
Mutual Funds (continued)				
	IShares Trust S&P US PFD Stock Index Fund	1,480 shares	\$ 60,442	\$ 56,240
	IShares IBoxx High Yield Corp Bond	290 shares	27,492	26,558
	Franklin/Templeton Global Bond Fund	13,282 shares	47,565	172,129
	Loomis Sayles Strategic Income Fund	17,006 shares	264,115	270,899
	Lord Abbett Short Duration Income Fund	26,268 shares	121,626	119,782
	First Eagle Global Fund	5,612 shares	279,167	300,300
	Total Mutual Funds		<u>3,331,408</u>	<u>4,153,661</u>
	Total Investments		<u><u>\$ 5,141,866</u></u>	<u><u>\$ 6,164,212</u></u>

* Party-in-interest to the Plan

SCHEDULE SB ATTACHMENT
Line 25 - Change in Funding Method

Plan Name: Smith Dairy Products Company Retirement Plan

EIN/PN: 34-0536210/003

Valuation Date: September 30, 2012

The Valuation Software used to value the Plan for the current year has been changed, causing a change in the funding method. The changes meet the criteria for automatic approval specified in Announcement 2010-3.