

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 2014 This Form is Open to Public Inspection
---	---	--

Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☒ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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>CLEVELAND SOFT DRINK WORKERS PENSION PLAN</u> 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>BD. OF TRUSTEES OF C.S.D.W PENSION</u> <u>3236 W 25TH ST</u> <u>CLEVELAND, OH 44109-1668</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>06/01/1964</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-6613099</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>216-351-8040</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>312110</u></td> </tr> <tr> <td colspan="2" style="background-color: #cccccc; height: 30px;"></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>06/01/1964</u>		2b Employer Identification Number (EIN) <u>34-6613099</u>		2c Plan Sponsor's telephone number <u>216-351-8040</u>		2d Business code (see instructions) <u>312110</u>			
1b Three-digit plan number (PN) ▶	<u>001</u>												
1c Effective date of plan <u>06/01/1964</u>													
2b Employer Identification Number (EIN) <u>34-6613099</u>													
2c Plan Sponsor's telephone number <u>216-351-8040</u>													
2d Business code (see instructions) <u>312110</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.	08/25/2015	ROBERTO PARO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/25/2015	JAMES STIEGEL
	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 BD. OF TRUSTEES OF C.S.D.W PENSION 3236 W 25TH ST CLEVELAND, OH 441091668000	3b Administrator's EIN 34-6613099 3c Administrator's telephone number 216-351-8040
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	5 292
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 0 6a(2) 0 6b 100 6c 150 6d 250 6e 33 6f 283 6g 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7 0
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1H 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) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>CLEVELAND SOFT DRINK WORKERS PENSION PLAN</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BD. OF TRUSTEES OF C.S.D.W PENSION</u>	D Employer Identification Number (EIN) <u>34-6613099</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
LITMAN GREGORY FUND ADVISORS LLC

68-0362255

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

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

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

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

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

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

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

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

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

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

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

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)

CLEVE SOFT DRINK WORKERS LOC 1164

34-0443353

(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?
13	UNION	21864	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE SEGAL COMPANY

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	NONE	19203	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE 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	NONE	13750	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)

MALONEY & NOVOTNY LLC

34-0677006

(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	NONE	11103	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

KEY CORP

34-1784820

(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?
28	NONE	7893	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
LITMAN GREGORY FUND ADVISORS LLC	72	0
(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.	
LITMAN GREGORY MASTERS INTL INSTL 68-0362255	1.03% NET EXPENSE RATIO	
(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 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 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>CLEVELAND SOFT DRINK WORKERS PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BD. OF TRUSTEES OF C.S.D.W PENSION</u>		D Employer Identification Number (EIN) <u>34-6613099</u>

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	103168	151501
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	0	0
	(2) Participant contributions.....	1b(2)	0	0
	(3) Other.....	1b(3)	8205951	8063432
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	93077	136065
	(2) U.S. Government securities	1c(2)	669299	709593
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	0
	(B) All other.....	1c(3)(B)	1040993	1019892
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common.....	1c(4)(B)	0	0
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property).....	1c(6)	0	0
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans.....	1c(8)	0	0
	(9) Value of interest in common/collective trusts	1c(9)	0	0
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	7708200	7253047
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)	16653	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	2733	2316
f Total assets (add all amounts in lines 1a through 1e)	1f	17840074	17335846

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	11460	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	6531	5010
k Total liabilities (add all amounts in lines 1g through 1j)	1k	17991	5010

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	17822083	17330836
---	-----------	----------	----------

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)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2146	
(B) U.S. Government securities	2b(1)(B)	16454	
(C) Corporate debt instruments	2b(1)(C)	45252	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		63852
(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)	105048	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		105048
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	33830	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		33830

		(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)		437916
c Other income	2c		163408
d Total income. Add all income amounts in column (b) and enter total	2d		804054

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1188137	
(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)		1188137
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)	35322	
(2) Contract administrator fees	2i(2)	21864	
(3) Investment advisory and management fees	2i(3)	26148	
(4) Other	2i(4)	23830	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		107164
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1295301

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-491247
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: MALONEY & NOVOTNY LLC

(2) EIN: 34-0677006

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d			
e Was this plan covered by a fidelity bond?	X		1000000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☒ Yes ☐ No Amount: 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 2014 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>CLEVELAND SOFT DRINK WORKERS PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BD. OF TRUSTEES OF C.S.D.W PENSION</u>	D Employer Identification Number (EIN) <u>34-6613099</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	<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>34-1784820</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
-----------------	-------------------

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: 0.0% 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): _____

**CLEVELAND SOFT DRINK WORKERS
PENSION PLAN**

FINANCIAL REPORT

DECEMBER 31, 2014 and 2013

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-13
SUPPLEMENTAL SCHEDULES	
Schedules of Administrative Expenses	14
Schedule of Assets (Held at End of Year) at December 31, 2014	*
Schedules of Reportable Transactions for the Year Ended December 31, 2014	*

* Refers to Section of Form 5500 (Annual Return/Report of Employee Benefit Plan) for the Plan year ended December 31, 2014, which material is incorporated herein by reference.

Independent Auditors' Report

To the Board of Trustees
Cleveland Soft Drink Workers Pension Plan
Cleveland, Ohio

We have audited the accompanying financial statements of the Cleveland Soft Drink Workers Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' 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 auditors' 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 auditors consider 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2014 and 2013, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of administrative expenses for the years ended December 31, 2014 and 2013, assets (held at end of year) as of December 31, 2014 and schedules of reportable transactions for the year ended December 31, 2014 are presented for purposes of additional analysis and are not a required part of the financial statements. The last two schedules 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. These supplemental schedules are the responsibility of the Plan's management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The supplemental schedules have 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 supplemental schedules are fairly stated in all material respects in relation to the financial statements as a whole.

Meloney + Novotny LLC

Cleveland, Ohio
July 24, 2015

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Investments, at fair market value:		
Interest-bearing cash	\$ 151,501	\$ 103,168
Money market funds	136,065	93,077
Mutual funds	7,253,047	7,708,200
U.S. Government securities	709,593	669,299
Corporate bonds	1,019,892	1,040,993
Foreign bonds	-	16,653
Total investments	<u>9,270,098</u>	<u>9,631,390</u>
Receivables:		
Accrued investment interest	16,531	20,333
Due from broker for securities sold	-	47,629
Fixed assets:		
Furniture and fixtures, at cost	75,748	75,748
Less: accumulated depreciation	<u>(73,432)</u>	<u>(73,015)</u>
Fixed assets, net	2,316	2,733
Notes receivable	<u>8,046,901</u>	<u>8,137,989</u>
Total assets	17,335,846	17,840,074
<u>LIABILITIES</u>		
Due to broker for pending purchases	-	11,460
Accounts payable	<u>5,010</u>	<u>6,531</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$17,330,836</u>	<u>\$17,822,083</u>

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

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ADDITIONS (DEDUCTIONS)		
Investment income:		
Net appreciation in fair value of investments	\$ 471,746	\$ 1,207,214
Interest and dividends	<u>168,900</u>	<u>252,959</u>
	640,646	1,460,173
Less: investment management fees	<u>(26,148)</u>	<u>(28,078)</u>
Net investment income	614,498	1,432,095
Net present value adjustment - notes receivable (Note 2)	<u>163,408</u>	<u>(92,805)</u>
Total additions	777,906	1,339,290
DEDUCTIONS		
Benefits paid directly to participants	1,188,137	1,177,373
Administrative expenses	<u>81,016</u>	<u>100,911</u>
Total deductions	<u>1,269,153</u>	<u>1,278,284</u>
NET INCREASE (DECREASE)	(491,247)	61,006
NET ASSETS AVAILABLE FOR BENEFITS – BEGINNING OF YEAR	<u>17,822,083</u>	<u>17,761,077</u>
END OF YEAR	<u>\$17,330,836</u>	<u>\$17,822,083</u>

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

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of the Plan

The following description of the Cleveland Soft Drink Workers Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a defined benefit pension plan maintained pursuant to collective bargaining agreements between the Cleveland Soft Drink Workers Union No. 1164 and participating employers in Northeastern Ohio and covers substantially all employees working under the collective bargaining agreements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Board of Trustees of the Plan voted on April 30, 2010 to terminate the Plan effective May 31, 2010. Amendments to the collective bargaining agreements with the contributing employers were made where necessary and notices were provided to the Plan by all contributing employers that contributions would cease effective May 31, 2010. Withdrawal liability and reallocation liability assessments were sent to contributing employers as required under ERISA and applicable regulations.

Subsequent to the end of the year, the Plan was restated to incorporate all amendments in a single document.

Pension Benefits:

Generally, participants with five or more years of vested service are entitled to annual pension benefits beginning at age 65. The Plan permits early retirement at ages 55 through 64. The pension benefit amount varies depending on the benefit level in the collective bargaining agreement when employment is terminated, earned pension credits, retirement age, and certain participant elections.

Participants will generally receive benefits under one of several husband and wife options, which guarantee payment of benefits during the lives of both the participant and the participant's spouse, unless the participant, with spousal consent, elects the single life option. Alternatively, a participant may elect other options whereby pension payments are guaranteed for a certain period from the effective date of the pension and if the pensioner dies prior to the end of the period, his or her beneficiary receives the remaining payments.

Disability Benefits:

Participants who become totally and permanently disabled, are at least 50 years of age, have at least 15 years of pension credit, have worked at least 500 hours in the twelve months immediately preceding their date of disability, and have been disabled for six months receive disability pension benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled.

Note 2. Summary of Significant Accounting Policies

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

Basis of Presentation:

The accompanying financial statements have been prepared on the accrual basis of accounting.

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2. Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition:

The Plan's 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. Reference Note 7 for 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.

Interest-Bearing Cash:

The Plan places its temporary cash with a national financial institution which at times may exceed federally insured amounts. The actual balance may exceed reported balances due to outstanding checks.

Fixed Assets:

Fixed assets are recorded at cost and depreciation is computed on the straight-line method over the estimated useful life of the equipment. Depreciation expense totaled \$417 and \$318 for the years ended December 31, 2014 and 2013, respectively.

Notes Receivable:

Notes receivable due to the Plan are based on the actuarially calculated withdrawal liabilities (reallocation liabilities) relating to the mass withdrawal of all employers as of May 31, 2010. The notes are payable in quarterly installments. For the last three quarters of 2015, and all four quarters of 2016, one employer has been granted a reduction by the Board of Trustees based on the financial condition of the employer.

The scheduled payments per the actuarial calculations are required to be determined in part based on each employer's previous contributions to the Plan. As a result, the payment amounts for the employers required under the reallocation liability determined under the mass withdrawal are not adequate to fully pay the debt to the Plan and are scheduled into perpetuity. The table below reflects these payments scheduled to be received for the next five years and the amounts due thereafter based on the reallocation liability assessed to the employers and the assumptions noted below.

2015	\$ 244,464
2016	241,120
2017	254,496
2018	254,496
2019	254,496
Thereafter	<u>6,797,829</u>
Total	<u>\$8,046,901</u>

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2. Summary of Significant Accounting Policies (Continued)

Notes Receivable (Continued):

To appropriately reflect management's best estimate of the amounts expected to be received in the future, and because the scheduled payments continue into perpetuity, at the time of the withdrawal, management determined that a 30-year term was reasonably reflective of the expected payment duration. For the years ended December 31, 2014 and 2013, a present value was calculated by the Plan's actuary, and is based on the PBGC interest rates as of December 31, 2014 and 2013 (3.10% and 3.00%, respectively, for the first 20 years, and 3.29% and 3.31%, respectively, thereafter). In addition, the remaining term used in the assumptions was extended to a total of approximately 35 years. Management will re-evaluate this estimate annually based on information then available.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator 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.

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 which employees have rendered through the termination date. 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. The accumulated plan benefits for active employees are based on the credited service as of the date the benefit information is presented (the valuation date). Benefits payable under all circumstances (retirement, death, disability, and termination) are included, to the extent they are deemed attributable to employee service rendered to the termination date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary from Bolton Partners, Inc. 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 January 1, 2014 and 2013 were selected as prescribed in the Pension Benefit Guaranty Corporation ("PBGC") regulations for terminating multiemployer plans, and can be summarized as follows:

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2. Summary of Significant Accounting Policies (Continued)

Actuarial Present Value of Accumulated Plan Benefits (Continued):

- (a) Life expectancy of participants: 1994 Uninsured Pensioners mortality table (sex-specific) projected using Scale AA from 1994 to 2023 (that is, 10 years beyond the year of the valuation date).
- (b) Normal 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.
- (c) Asset valuation methods: At market value.
- (d) Interest rates: First 20 years: 3.00% (3.07% in 2013)
After 20 years: 3.31% (3.00% in 2013)
- (e) 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.

Accumulated plan benefit information is as follows:

	Based on calculations as of:	
	January 1, 2014	January 1, 2013
Actuarial present value of accumulated plan benefits		
Vested benefits:		
Participants currently receiving benefits	\$15,409,955	\$14,996,558
Other vested benefits	13,988,060	14,746,424
Total vested benefits	<u>29,398,015</u>	<u>29,742,982</u>
Nonvested benefits	-	-
Total actuarial present value of accumulated plan benefits	<u>\$29,398,015</u>	<u>\$29,742,982</u>

The accumulated plan benefits changed between valuation dates as follows:

	January 1, 2014
Total actuarial present value of accumulated plan benefits at January 1, 2013	\$29,742,982
Increase (decrease) during the year attributable to:	
Benefits accumulated, net experience gain or loss, changes in data	(142,773)
Interest	893,531
Benefits paid	(1,177,373)
Changes in actuarial assumptions	<u>81,648</u>
Total actuarial present value of accumulated plan benefits at January 1, 2014	<u>\$29,398,015</u>

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2. Summary of Significant Accounting Policies (Continued)

Payment of Benefits:

Benefit payments made to participants are recorded upon distribution.

Subsequent Events:

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

Note 3. Funding Policy

As a result of the Plan termination during 2010, the Plan is now funded based on the notes receivable described in Note 2.

Note 4. Insured Benefits

Benefits under this 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 benefits. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

The PBGC guarantees vested benefits at the level in effect on the date of Plan termination. However, the whole amount of the Plan's vested benefits or the benefit increase may not be guaranteed. In addition, there is a ceiling on the monthly benefit that the PBGC will guarantee, which is adjusted periodically. Because of the mass withdrawal described in Note 1 and due to the current funding level of the Plan, certain benefits included in the present value of accumulated plan benefits in Note 2 have been limited. Further information can be obtained at the office of the plan administrator.

Note 5. Plan Termination

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

- A. Benefits attributed to employee contributions, taking into account those paid out before termination.
- B. Benefits former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three year period would have been receiving if they had retired with benefits in the normal form of benefit payment under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under the Plan provisions in effect at any time during the five years preceding Plan termination.

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 5. Plan Termination (Continued)

- C. Other vested benefits insured by the PBGC up to certain applicable limitations.
- D. All other vested benefits (that is, vested benefits not insured by the PBGC).
- E. All non-vested benefits.

Whether all participants receive their benefits due to the Plan termination will depend on the sufficiency of the Plan's net assets to provide those benefits, the continuing participation of the existing employers, and may also depend on the level of benefits guaranteed by and the financial condition of the PBGC. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

Note 6. Investments

The Plan's investments are held by a non-insured northeastern Ohio bank-administered trust fund. During 2014 and 2013, the Plan's investments (including investments bought, sold, and held during the year) appreciated in value by \$471,746 and \$1,207,214, respectively, as follows:

	<u>2014</u>	<u>2013</u>
Mutual funds	\$ 437,915	\$1,236,267
Common/collective funds	-	76,217
U.S. Government securities	36,664	(45,761)
Corporate bonds	(2,823)	(59,194)
Foreign bonds	<u>(10)</u>	<u>(315)</u>
	<u>\$ 471,746</u>	<u>\$1,207,214</u>

The fair value of individual investments that represents 5% or more of the Plan's net assets at December 31, 2014 and 2013 is as follows:

	<u>2014</u>	<u>2013</u>
Ishares Russell 1000 Growth	\$2,089,365	**
Ishares Core S&P 500	2,082,974	\$2,167,649
Metropolitan Total Return Bond Fund	1,785,120	**
PIMCO Funds Total Return Fund	**	1,851,237
Vanguard Mid-Cap Index Fund	*	1,077,474

* Investment was less than 5% of net assets in the respective year

** Investment was not held in the respective year

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 7. Fair Value Measurements

The Plan estimates the fair value of financial instruments using available market information and other generally accepted valuation methodologies. The inputs used to measure fair value are classified into three levels:

- Level 1 – Quoted market prices in active markets for identical assets and liabilities
- Level 2 – Observable market-based inputs or unobservable inputs that are corroborated by market data
- Level 3 – Unobservable inputs in which little or no market data exists

The following is a description of the valuation methodologies used for Plan assets measured at fair value:

- Interest-bearing cash is classified as a Level 1 instrument.
- Money market funds consist of a short-term investment fund that maintains daily liquidity and has a constant unit value of \$1.00, and are classified as Level 1 instruments.
- The fair value of mutual funds is determined based on their quoted closing market prices in active markets for identical investments, and is classified as Level 1.
- The fair values of corporate bonds, foreign bonds, and U.S. Government securities are based on observable market information in primary markets or determined by pricing services based on market values for investments with similar ratings and maturity dates. These securities are classified as Level 2.
- Investments in common/collective trust funds are valued at their closing net asset value. Because net asset values are based primarily on observable inputs, most notably quoted prices of similar assets, these investments are classified as Level 2.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. There have been no changes in the methodologies used from 2013 to 2014. 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.

The following tables set forth by level the Plan's assets at fair value as of December 31, 2014 and 2013. The tables do not include other assets and liabilities that are measured at historical cost or any basis other than fair value; for these items, their carrying value approximates fair value.

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 7. Fair Value Measurements (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
December 31, 2014:				
Interest-bearing cash	\$ 151,501	\$ -	\$ -	\$ 151,501
Money market funds	136,065	-	-	136,065
Mutual funds - foreign	438,969	-	-	438,969
Mutual funds - equity	6,814,078	-	-	6,814,078
Bonds:				
U.S. Government	-	709,593	-	709,593
Corporate	-	1,019,892	-	1,019,892
Total bonds	-	1,729,485	-	1,729,485
Total	<u>\$7,540,613</u>	<u>\$1,729,485</u>	<u>\$ -</u>	<u>\$9,270,098</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
December 31, 2013:				
Interest-bearing cash	\$ 103,168	\$ -	\$ -	\$ 103,168
Money market funds	93,077	-	-	93,077
Mutual funds - foreign	2,350,901	-	-	2,350,901
Mutual funds - equity	5,357,299	-	-	5,357,299
Bonds:				
U.S. Government	-	669,299	-	669,299
Corporate	-	1,040,993	-	1,040,993
Foreign	-	16,653	-	16,653
Total bonds	-	1,726,945	-	1,726,945
Total	<u>\$7,904,445</u>	<u>\$1,726,945</u>	<u>\$ -</u>	<u>\$9,631,390</u>

Note 8. Tax Status

The Internal Revenue Service has advised that the Plan and related trust are qualified under Section 401(a) of the Internal Revenue Code ("IRC") and, as such, exempt from federal income tax. The Plan obtained a determination letter on January 11, 2012, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Therefore, the trustees believe that the Plan currently is being operated in compliance with the applicable requirements of the IRC and believe the related trust continues to be tax-exempt.

The Plan's management has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2014, 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's management believes it is no longer subject to income tax examinations for years prior to 2011.

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 9. Related Party/Party-in-Interest Transactions

Certain Plan investments are maintained or managed by KeyBank. KeyBank is a fiduciary as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Fees paid to KeyBank by the Plan for the investment management fees amounted to \$7,893 and \$9,768 for the years ended December 31, 2014 and 2013, respectively.

Teamsters Union Local 1164 ("Local Union") is a contributing employer to the Plan. Total payments received by the Plan from this employer were \$10,300 in 2014 and 2013.

In addition, the Local Union provides various administrative services and rents office space to the Plan. Rent was \$15,108 in 2014 and 2013. Likewise, the Local Union provides administration for the Plan which amounted to \$21,864 and \$18,064 for the years ended December 31, 2014 and 2013, respectively. These amounts are included in administrative expenses.

Note 10. Concentrations

As of December 31, 2014 and 2013, two employers accounted for approximately 96% of notes receivable due to the Plan.

Note 11. Risks and Uncertainties

The Plan holds 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 the investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Projected payments on the notes receivable described in Note 2 and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, employee demographics, and the ability of the employers to make their note payments into perpetuity, 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.

CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF REPORTABLE TRANSACTIONS
Schedule H, Line 4j
Employer No. 34-6613099
Plan No. 001

5% Report by Asset - Single Transactions

Year Ended December 31, 2014

(a)	(b)	(c)			(d)	(f)	(f)	(g)	(i)
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Comission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
WELLS FARGO ADVANTAGE GROWTH FD									
OPEN-END FUND INSTL CL	SELL	10/24/2014	36,092.68	1,997,369.02	-	-	1,434,680.64	2,012,167.02	(14,798.00)
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	SELL	10/24/2014	166,830.25	1,825,122.89	-	-	1,855,754.34	1,783,955.77	41,167.12
METROPOLITAN WEST T/R BOND FD									
OPEN-END FUND CL I	BUY	10/24/2014	150,917.43	1,645,000.00	-	-	1,645,000.00	1,645,000.00	-
ISHARES RUSSELL 1000 GRW INDEX									
CLOSED-END FUND	BUY	10/29/2014	19,608.00	1,792,733.95	392.16	-	1,792,341.79	1,792,341.79	-
2 Purchase(s) for		3,437,733.95	2 Sale(s) for	3,822,491.91	Aggregate Total:			7,260,225.86	

**CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF REPORTABLE TRANSACTIONS**

Schedule H, Line 4j

Employer No. 34-6613099

Plan No. 001

5% Report by Asset - Aggregate Transactions

Year Ended December 31, 2014

(a) (b)	(c) (d)			(f)	(f)	(g)	(i)		
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
WELLS FARGO ADVANTAGE GROWTH FD OPEN-END FUND INSTL CL									
WELLS FARGO ADVANTAGE GROWTH FD OPEN-END FUND INSTL CL	SELL	10/24/2014		36,092.68	1,997,369.02	-	1,434,680.64	2,012,167.02	(14,798.00)
WELLS FARGO ADVANTAGE GROWTH FD OPEN-END FUND INSTL CL	SELL	9/25/2014		905.63	50,000.00	-	35,998.82	50,489.04	(489.04)
WELLS FARGO ADVANTAGE GROWTH FD OPEN-END FUND INSTL CL	SELL	8/28/2014		888.26	50,000.00	-	35,308.13	49,520.33	479.67
0 Purchase(s) for	-	3 Sale(s) for	2,097,369.02	Aggregate Total:				2,097,369.02	
EB SHORT TERM INVESTMENT FUND									
EB SHORT TERM INVESTMENT FUND	BUY	12/30/2014		37.71	37.71	-	37.71	37.71	-

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Comission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
EB SHORT TERM INVESTMENT FUND									
	BUY	12/24/2014	100,000.00	100,000.00	-	-	100,000.00	100,000.00	-
EB SHORT TERM INVESTMENT FUND									
	SELL	12/1/2014	100,793.37	100,793.37	-	-	100,793.37	100,793.37	-
EB SHORT TERM INVESTMENT FUND									
	BUY	11/26/2014	100,000.00	100,000.00	-	-	100,000.00	100,000.00	-
EB SHORT TERM INVESTMENT FUND									
	BUY	11/24/2014	1,728.03	1,728.03	-	-	1,728.03	1,728.03	-
EB SHORT TERM INVESTMENT FUND									
	SELL	11/7/2014	40.00	40.00	-	-	40.00	40.00	-
EB SHORT TERM INVESTMENT FUND									
	BUY	11/6/2014	40.00	40.00	-	-	40.00	40.00	-
EB SHORT TERM INVESTMENT FUND									
	SELL	11/3/2014	99,705.76	99,705.76	-	-	99,705.76	99,705.76	-
EB SHORT TERM INVESTMENT FUND									
	BUY	10/31/2014	99,960.00	99,960.00	-	-	99,960.00	99,960.00	-
EB SHORT TERM INVESTMENT FUND									
	BUY	10/10/2014	1,633.14	1,633.14	-	-	1,633.14	1,633.14	-

(a) (b)	(c)				(d)	(f)	(f)	(g)	(i)
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Comission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
EB SHORT TERM INVESTMENT FUND									
	SELL	10/9/2014		1,429.64	-	-	1,429.64	1,429.64	-
EB SHORT TERM INVESTMENT FUND									
	SELL	10/1/2014		98,747.69	-	-	98,747.69	98,747.69	-
EB SHORT TERM INVESTMENT FUND									
	BUY	9/26/2014		100,000.00	-	-	100,000.00	100,000.00	-
EB SHORT TERM INVESTMENT FUND									
	SELL	9/16/2014		189.19	-	-	189.19	189.19	-
EB SHORT TERM INVESTMENT FUND									
	BUY	9/12/2014		189.19	-	-	189.19	189.19	-
EB SHORT TERM INVESTMENT FUND									
	SELL	9/3/2014		536.97	-	-	536.97	536.97	-
EB SHORT TERM INVESTMENT FUND									
	SELL	9/2/2014		98,212.25	-	-	98,212.25	98,212.25	-
EB SHORT TERM INVESTMENT FUND									
	BUY	8/29/2014		100,000.00	-	-	100,000.00	100,000.00	-
EB SHORT TERM INVESTMENT FUND									
	SELL	8/1/2014		97,514.81	-	-	97,514.81	97,514.81	-

(a) (b)	(c) (d)				(f)	(f)	(g)	(i)	
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Comission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
EB SHORT TERM INVESTMENT FUND	BUY	7/31/2014		100,000.00	-	-	100,000.00	100,000.00	-
EB SHORT TERM INVESTMENT FUND	SELL	7/29/2014		2,471.64	-	-	2,471.64	2,471.64	-
EB SHORT TERM INVESTMENT FUND	BUY	7/3/2014		224.07	-	-	224.07	224.07	-
EB SHORT TERM INVESTMENT FUND	BUY	7/2/2014		228.13	-	-	228.13	228.13	-
EB SHORT TERM INVESTMENT FUND	BUY	7/1/2014		2,059.04	-	-	2,059.04	2,059.04	-
EB SHORT TERM INVESTMENT FUND	BUY	6/4/2014		679.50	-	-	679.50	679.50	-
EB SHORT TERM INVESTMENT FUND	SELL	6/2/2014		47,891.10	-	-	47,891.10	47,891.10	-
EB SHORT TERM INVESTMENT FUND	BUY	5/30/2014		50,000.00	-	-	50,000.00	50,000.00	-
EB SHORT TERM INVESTMENT FUND	BUY	5/9/2014		679.50	-	-	679.50	679.50	-

(a)	(b)			(c)	(d)	(f)	(f)	(g)	(i)
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
EB SHORT TERM INVESTMENT FUND									
	SELL	5/8/2014		440.43	-	-	440.43	440.43	-
EB SHORT TERM INVESTMENT FUND									
	SELL	5/1/2014		99,244.38	-	-	99,244.38	99,244.38	-
EB SHORT TERM INVESTMENT FUND									
	BUY	4/29/2014		90,000.00	-	-	90,000.00	90,000.00	-
EB SHORT TERM INVESTMENT FUND									
	SELL	4/1/2014		97,288.57	-	-	97,288.57	97,288.57	-
EB SHORT TERM INVESTMENT FUND									
	BUY	3/28/2014		97,923.89	-	-	97,923.89	97,923.89	-
EB SHORT TERM INVESTMENT FUND									
	BUY	3/3/2014		83.13	-	-	83.13	83.13	-
20 Purchase(s) for	845,465.33	14 Sale(s) for	744,505.80	Aggregate Total:				1,589,971.13	
E B MONEY MARKET FUND									
E B MONEY MARKET FUND									
	SELL	2/13/2014		536.97	-	-	536.97	536.97	-

(a)	(b)		(c)	(d)	(f)	(f)	(g)	(i)	
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Comission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
E B MONEY MARKET FUND	BUY	2/12/2014		536.97	-	-	536.97	536.97	-
E B MONEY MARKET FUND	SELL	2/3/2014		99,465.37	-	-	99,465.37	99,465.37	-
E B MONEY MARKET FUND	BUY	1/31/2014		100,000.00	-	-	100,000.00	100,000.00	-
E B MONEY MARKET FUND	BUY	1/8/2014		56.56	-	-	56.56	56.56	-
E B MONEY MARKET FUND	SELL	1/2/2014		49,704.33	-	-	49,704.33	49,704.33	-
3 Purchase(s) for	100,593.53	3 Sale(s) for	149,706.67	Aggregate Total:		250,300.20			
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL									
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	SELL	10/24/2014		166,830.25	-	-	1,825,122.89	1,855,754.34	41,167.12
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	BUY	9/30/2014		258.09	-	-	2,805.42	2,805.42	-

(a) (b)

(c) (d) (e) (f) (g) (i)

Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	SELL	9/25/2014		4,587.16	-	-	51,027.53	49,050.30	949.70
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	BUY	8/29/2014		339.98	-	-	3,736.35	3,736.35	-
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	SELL	8/28/2014		4,549.59	-	-	50,610.87	48,645.93	1,354.07
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	BUY	7/31/2014		363.24	-	-	3,955.67	3,955.67	-
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	BUY	6/30/2014		326.25	-	-	3,579.01	3,579.01	-
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	BUY	5/30/2014		401.95	-	-	4,401.31	4,401.31	-
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	BUY	4/30/2014		315.69	-	-	3,422.02	3,422.02	-
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	BUY	3/31/2014		299.15	-	-	3,224.89	3,224.89	-
PIMCO TOTAL RETURN FUND									
OPEN-END FUND INSTL CL	BUY	2/28/2014		254.54	-	-	2,764.29	2,764.29	-

(a)	(b)				(c)	(d)	(f)	(f)	(g)	(i)
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss	
8 Purchase(s) for		27,888.96	3 Sale(s) for	1,925,122.89	Aggregate Total:				1,953,011.85	
PIMCO FUNDS-TOTAL RETURN FUND										
OPEN-END FUND INSTL CL										
PIMCO FUNDS-TOTAL RETURN FUND										
OPEN-END FUND INSTL CL	BUY	2/4/2014		233.44	2,525.83	-	2,525.83	2,525.83	2,525.83	
1 Purchase(s) for		2,525.83	0 Sale(s) for	-	Aggregate Total:				2,525.83	
METROPOLITAN WEST T/R BOND FD										
OPEN-END FUND CL I										
METROPOLITAN WEST T/R BOND FD										
OPEN-END FUND CL I	SELL	12/23/2014		4,604.05	50,000.00	-	50,184.48	50,184.48	(184.48)	
METROPOLITAN WEST T/R BOND FD										
OPEN-END FUND CL I	BUY	12/12/2014		281.32	3,072.03	-	3,072.03	3,072.03	3,072.03	
METROPOLITAN WEST T/R BOND FD										
OPEN-END FUND CL I	BUY	12/12/2014		132.74	1,449.52	-	1,449.52	1,449.52	1,449.52	
METROPOLITAN WEST T/R BOND FD										
OPEN-END FUND CL I	BUY	11/28/2014		271.90	2,971.84	-	2,971.84	2,971.84	2,971.84	

(a)	(b)				(c)	(d)	(f)	(f)	(g)	(i)
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss	
METROPOLITAN WEST T/R BOND FD										
OPEN-END FUND CL I	BUY	10/31/2014		39.33	427.89	-	427.89	427.89	427.89	
METROPOLITAN WEST T/R BOND FD										
OPEN-END FUND CL I	BUY	10/29/2014		208.81	2,271.83	-	2,271.83	2,271.83	2,271.83	
METROPOLITAN WEST T/R BOND FD										
OPEN-END FUND CL I	BUY	10/27/2014		16,525.04	180,122.89	-	180,122.89	180,122.89	180,122.89	
METROPOLITAN WEST T/R BOND FD										
OPEN-END FUND CL I	BUY	10/24/2014		150,917.43	1,645,000.00	-	1,645,000.00	1,645,000.00	1,645,000.00	
7 Purchase(s) for		1,835,316.00	1 Sale(s) for	50,000.00	Aggregate Total:			1,885,316.00		
ISHARES RUSSELL 1000 GRW INDEX										
CLOSED-END FUND										
ISHARES RUSSELL 1000 GRW INDEX										
CLOSED-END FUND	BUY	10/30/2014		2,245.00	205,103.20	44.90	205,058.30	205,058.30	205,058.30	
ISHARES RUSSELL 1000 GRW INDEX										
CLOSED-END FUND	BUY	10/29/2014		19,608.00	1,792,733.95	392.16	1,792,341.79	1,792,341.79	1,792,341.79	
2 Purchase(s) for		1,997,837.15	0 Sale(s) for	-	Aggregate Total:			1,997,837.15		

(a)	(b)	(c)	(d)	(f)	(f)	(g)	(i)		
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	12/26/2014		9,757.77	-	-	9,757.77	9,757.77	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	12/22/2014		270.91	-	-	270.91	270.91	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	12/19/2014		164.00	-	-	164.00	164.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	SELL	12/18/2014		32,797.76	-	-	32,797.76	32,797.76	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	12/17/2014		21,590.40	-	-	21,590.40	21,590.40	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	SELL	12/16/2014		51,431.20	-	-	51,431.20	51,431.20	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	12/15/2014		56,445.73	-	-	56,445.73	56,445.73	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	12/12/2014		824.46	-	-	824.46	824.46	-

(a) (b)				(c)	(d)	(f)	(f)	(g)	(i)
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	12/9/2014		8,437.43	-	-	8,437.43	8,437.43	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	SELL	11/26/2014		30,094.00	-	-	30,094.00	30,094.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	11/25/2014		15,423.15	-	-	15,423.15	15,423.15	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	11/24/2014		10,398.32	-	-	10,398.32	10,398.32	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	SELL	11/21/2014		40,066.68	-	-	40,066.68	40,066.68	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	11/20/2014		39,910.67	-	-	39,910.67	39,910.67	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	SELL	11/19/2014		710.50	-	-	710.50	710.50	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	SELL	11/18/2014		22,928.35	-	-	22,928.35	22,928.35	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	SELL	11/17/2014		25,630.85	-	-	25,630.85	25,630.85	-

(a)		(b)		(c)		(d)	(f)	(f)	(f)	(g)	(i)	
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Comission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss			
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	SELL	11/12/2014		61,479.48	-	-	61,479.48	61,479.48	-			
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	11/4/2014		258.75	-	-	258.75	258.75	-			
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	11/3/2014		1,523.22	-	-	1,523.22	1,523.22	-			
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	SELL	10/31/2014		49,055.00	-	-	49,055.00	49,055.00	-			
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	10/27/2014		3,701.68	-	-	3,701.68	3,701.68	-			
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	10/20/2014		17.03	-	-	17.03	17.03	-			
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	10/15/2014		650.21	-	-	650.21	650.21	-			
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	10/7/2014		312.00	-	-	312.00	312.00	-			
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	10/1/2014		3.20	-	-	3.20	3.20	-			

(a) (b)		(c) (d)		(f)	(f)	(f)	(g)	(i)	
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	9/30/2014		80.00	-	-	80.00	80.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	9/25/2014		2,171.61	-	-	2,171.61	2,171.61	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	9/22/2014		359.06	-	-	359.06	359.06	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	9/15/2014		1,469.25	-	-	1,469.25	1,469.25	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	9/11/2014		570.00	-	-	570.00	570.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	9/2/2014		2,664.60	-	-	2,664.60	2,664.60	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	8/25/2014		1,942.57	-	-	1,942.57	1,942.57	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	8/20/2014		17.89	-	-	17.89	17.89	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	8/15/2014		7,940.43	-	-	7,940.43	7,940.43	-

(a)	(b)		(c)	(d)	(f)	(f)	(g)	(i)	
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	8/13/2014		206.25	-	-	206.25	206.25	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	8/8/2014		271.88	-	-	271.88	271.88	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	8/1/2014		991.34	-	-	991.34	991.34	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	7/28/2014		82.04	-	-	82.04	82.04	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	7/25/2014		4,013.78	-	-	4,013.78	4,013.78	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	7/21/2014		16.98	-	-	16.98	16.98	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	7/15/2014		14,665.24	-	-	14,665.24	14,665.24	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	7/14/2014		998.75	-	-	998.75	998.75	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	7/1/2014		1.94	-	-	1.94	1.94	-

(a) (b)	(c) (d)				(f)	(f)	(g)	(i)	
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	6/25/2014		1,959.34	-	-	1,959.34	1,959.34	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	6/20/2014		17.14	-	-	17.14	17.14	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	6/16/2014		1,484.72	-	-	1,484.72	1,484.72	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	6/2/2014		1,393.67	-	-	1,393.67	1,393.67	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	5/27/2014		2,067.84	-	-	2,067.84	2,067.84	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	5/21/2014		546.25	-	-	546.25	546.25	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	5/20/2014		16.88	-	-	16.88	16.88	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	5/16/2014		931.25	-	-	931.25	931.25	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	5/15/2014		1,331.96	-	-	1,331.96	1,331.96	-

(a) (b)		(c)		(d)	(f)	(f)	(f)	(g)	(i)	
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss	
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	5/5/2014		258.75	-	-	258.75	258.75	258.75	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	5/1/2014		1,520.09	-	-	1,520.09	1,520.09	1,520.09	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	4/30/2014		945.00	-	-	945.00	945.00	945.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	4/28/2014		20,205.00	-	-	20,205.00	20,205.00	20,205.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	4/25/2014		3,577.90	-	-	3,577.90	3,577.90	3,577.90	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	4/21/2014		17.95	-	-	17.95	17.95	17.95	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	4/15/2014		650.21	-	-	650.21	650.21	650.21	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	4/7/2014		312.00	-	-	312.00	312.00	312.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	4/1/2014		1.28	-	-	1.28	1.28	1.28	-

(a)	(b)	(c)	(d)	(f)	(f)	(f)	(g)	(i)	
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	3/31/2014		80.00	-	-	80.00	80.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	3/25/2014		1,693.34	-	-	1,693.34	1,693.34	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	3/21/2014		341.25	-	-	341.25	341.25	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	3/20/2014		15.94	-	-	15.94	15.94	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	3/17/2014		37,346.36	-	-	37,346.36	37,346.36	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	3/12/2014		278.00	-	-	278.00	278.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	3/11/2014		570.00	-	-	570.00	570.00	-
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	BUY	3/3/2014		2,661.79	-	-	2,661.79	2,661.79	-
61 Purchase(s) for	288,376.45	9 Sale(s) for	314,193.82	Aggregate Total:	602,570.27				

(a)	(b)	(c)	(d)	(f)	(f)	(g)	(i)		
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES									
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	2/27/2014		107.83	-	-	107.83	107.83	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	2/25/2014		1,683.50	-	-	1,683.50	1,683.50	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	2/20/2014		17.98	-	-	17.98	17.98	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	2/18/2014		8,077.92	-	-	8,077.92	8,077.92	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	2/10/2014		271.88	-	-	271.88	271.88	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	SELL	2/5/2014		13,547.37	-	-	13,547.37	13,547.37	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	2/3/2014		15,321.66	-	-	15,321.66	15,321.66	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	1/28/2014		332.49	-	-	332.49	332.49	-

(a) (b)		(c) (d)		(f)	(f)	(g)	(i)		
Asset Description	Tran	Settle Date	Units	Proceeds	Broker Commission	Other Cost	Cost of Asset	Previous Annual Market	Net Gain/Loss
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	1/27/2014		3,875.27	-	-	3,875.27	3,875.27	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	1/21/2014		19.03	-	-	19.03	19.03	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	1/15/2014		2,990.34	-	-	2,990.34	2,990.34	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	1/14/2014		998.75	-	-	998.75	998.75	-
FEDERATED PRIME CASH OBLIGATIONS INSTITUTIONAL SHARES	BUY	1/2/2014		0.39	-	-	0.39	0.39	-
12 Purchase(s) for		33,697.04	1 Sale(s) for	13,547.37	Aggregate Total:			47,244.41	

CLEVELAND SOFT DRINK WORKERS PENSION PLAN
 SCHEDULE OF REPORTABLE TRANSACTIONS
 Schedule H, Line 4j
 Employer No. 34-6613099
 Plan No. 001
 5% Report by Broker – Aggregate Transactions

Year Ended December 31, 2014

(a)	(b)	(c)			(d)	(f)	(g)	(i)
Asset Description /Broker Name	Tran	Settle Date	Units	Proceeds	Broker		Previous Annual Market	Net Gain/Loss
					Commission	Other Cost		
0 Purchase(s) for		-	0 Sale(s) for	-	Aggregate Total:		-	-

Cleveland Soft Drink Workers Pension Plan (2014)

EIN: 34-6613099

Form 5500 Schedule H, Part II, Line 2c – Attachment

The \$163,408 on the Other Income line of the Form 5500 represents the actuarially determined present value adjustment of the note receivable related to the Plan's withdrawal liability.

Cleveland Soft Drink Workers Pension Plan (2014)

EIN: 34-6613099

Form 5500 Line 7 & Schedule R - Attachment

The Board of Trustees of the Plan voted on April 30, 2010 to terminate the Plan effective May 31, 2010. There was a mass withdrawal of all employers and withdrawal liabilities and reallocation liability assessments were sent to contributing employers as required under ERISA and applicable regulations.

Form 5500 Line 7 -

Form 5500 Line 7 was reported as zero as the Plan is no longer subject to the minimum funding requirements due to the termination described above. The following summarizes payments by employers which were applied against their respective reallocation liabilities during 2014:

1. The Cleveland Coca-Cola Bottling Co., Inc.: \$142,820
2. The Distillata Company: \$101,376
3. Teamsters Union Local No. 1164: \$10,300

Schedule R -

As describe above, the Plan is no longer subject to the minimum funding requirements; therefore, Schedule R Part II and Part V Lines 13, 14, and 15 were intentionally left blank on the 2014 Form 5500.

SUPPLEMENTAL SCHEDULES

CLEVELAND SOFT DRINK WORKERS PENSION PLAN

SCHEDULES OF ADMINISTRATIVE EXPENSES

Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Administrative expense and rent	\$ 36,972	\$ 33,172
Actuarial fees	19,203	41,975
Accounting and auditing fees	15,028	15,442
Fiduciary liability insurance	3,845	3,808
Pension benefit guarantee premium	3,528	3,624
Legal fees	1,091	771
Office expense	878	1,221
Depreciation	417	318
Meetings	54	-
Computer related expenses	<u>-</u>	<u>580</u>
Total administrative expenses	<u>\$ 81,016</u>	<u>\$100,911</u>

CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b)	(a)	(c)	(e)	(d)		
Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
Equity						
Mutual Funds						
ISHARES CORE S&P 500 ETF CLOSED-END FUND 1036579.2	464287200 1.83% 10.069.0000	206.870 2,082,974.03	Level2 22.84%	142.32 0.00	1,433,068.93 1,871,816.41	649,905.10 211,157.62
ISHARES RUSSELL 1000 GRW INDEX CLOSED-END FUND 1036579.3	464287614 1.33% 21.853.0000	95.610 2,089,365.33	Level2 22.91%	91.40 0.00	1,997,400.09 1,997,400.09	91,965.24 91,965.24
VANGUARD MID-CAP INDEX FUND OPEN-END FUND ADM CL 1036579.1	922908645 1.29% 5,599.9100	152.970 856,618.23	Level2 9.40%	116.47 0.00	652,202.38 763,983.92	204,415.85 92,634.31
Total Mutual Funds		5,028,957.59	55.15%	N/A 0.00	4,082,671.40 4,633,200.42	946,286.19 395,757.17
Non-US Mutual Funds						
LITMAN GREGORY MSTRS INTL FUND OPEN-END FUND INSTL CL 1036579.6	53700T207 1.06% 25,286.2120	17.360 438,968.64	Level2 4.81%	15.83 0.00	400,398.34 456,512.84	38,570.30 -17,544.20
Total Non-US Mutual Funds		438,968.64	4.81%	N/A 0.00	400,398.34 456,512.84	38,570.30 -17,544.20
Total Equity		5,467,926.23	59.96%	N/A 0.00	4,483,069.74 5,089,713.26	984,856.49 378,212.97

**CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b) Security Description Portfolio Number	(a) Asset Number Yield on Market Units/Par	(c) (e) Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	(d)	
					Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
1036579.5	25,000.0000	30,273.75	0.33%	125.92 232.81	31,479.00 31,086.75	-1,205.25 -813.00
AMERICAN EXPRESS CO SENIOR NT DTD 05/18/09 8.125% DUE 05/20/19	0258168B4 6.57%	123.703	Level2			
1036579.5	11,000.0000	13,607.33	0.15%	124.47 101.79	13,691.81 13,691.81	-84.48 -84.48
AT&T INC NOTE DTD 02/01/08 5.50% DUE 02/01/18	00206RAJ1 4.98%	110.389	Level2			
1036579.5	28,000.0000	30,908.92	0.34%	110.92 641.67	31,056.20 31,056.20	-147.28 -147.28
BANK OF NEW YORK CO INC SUB NT DTD 11/13/02 5.50% DUE 12/01/17	064057BD3 4.96%	110.804	Level2			
1036579.5	14,000.0000	15,512.56	0.17%	113.38 64.17	15,873.62 15,757.84	-361.06 -245.28
BB&T CORP MED TERM BK NT DTD 06/19/13 2.05% DUE 06/19/18	05531FAN3 2.04%	100.659	Level2			
1036579.5	16,000.0000	16,105.44	0.18%	100.77 10.93	16,123.36 16,123.36	-17.92 -17.92
BERKSHIRE HATHAWAY INC SENIOR NT DTD 8/14/2014 2.10000% DUE 8/14/2019	084670BL1 2.09%	100.630	Level2			
1036579.5	30,000.0000	30,189.00	0.33%	100.78 239.75	30,234.90 30,234.90	-45.90 -45.90
BOEING CO SENIOR NT DTD 5/3/2013 0.95000% DUE 5/15/2018	097023BE4 0.97%	97.781	Level2			

CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b) Security Description Portfolio Number	(a) Asset Number Yield on Market Units/Par	(c) (e) Unit Price Price Date Market Value	(f) FV Level* % of MV	(g) Avg Unit Cost Accrued Income	(d) Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
1036579.5	31,000.0000	30,312.11	0.33%	98.17 37.63	30,431.15 30,431.15	-119.04 -119.04
COCA-COLA CO SENIOR BD DTD 08/10/11 3.30% DUE 09/01/21	191216AV2 3.14%	104.998	Level2			
1036579.5	30,000.0000	31,499.40	0.35%	104.32 330.00	31,296.90 31,296.90	202.50 202.50
COMERICA BANK SUB NT DTD 11/21/06 5.75% DUE 11/21/16	200339CG2 5.31%	108.288	Level2			
1036579.5	19,000.0000	20,574.72	0.23%	111.91 121.39	21,262.71 21,376.52	-687.99 -801.80
FLORIDA POWER & LIGHT CO BOND DTD 01/29/04 5.65% DUE 02/01/35	341081ES2 4.52%	125.073	Level2			
1036579.5	35,000.0000	43,775.55	0.48%	114.33 823.96	40,015.85 38,941.00	3,759.70 4,834.55
GENERAL ELECT CAP CORP MED TERM NT DTD 01/14/08 5.875% DUE 01/14/38	36962G3P7 4.64%	126.536	Level2			
1036579.5	28,000.0000	35,430.08	0.39%	109.78 763.10	30,739.52 31,895.08	4,690.56 3,535.00
GOLDMAN SACHS GROUP INC MED TERM NT DTD 07/28/10 3.70% DUE 08/01/15	38141EA74 3.64%	101.614	Level2			
1036579.5	18,000.0000	18,290.52	0.20%	102.15 277.50	18,387.00 18,387.00	-96.48 -96.48
HONEYWELL INTERNATIONAL INC SENIOR BD SER 30 DTD 02/17/11 5.375% DUE 03/01/41	438516881 4.30%	125.079	Level2			

CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b) Security Description Portfolio Number	(a) Asset Number Yield on Market Units/Par	(c) (e) Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	(d) Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
1036579.5	30,000.0000	37,523.70	0.41%	124.43 537.50	37,328.40 32,964.60	195.30 4,559.10
INTERNATIONAL BUSINESS MACHS						
DEB	459200AM3 5.31%	131.881	Level2			
DTD 10/30/95 7.00% DUE 10/30/25						
1036579.5	27,000.0000	35,607.87	0.39%	135.41 320.25	36,561.78 33,884.19	-953.91 1,723.68
JOHNSON & JOHNSON						
NOTE	478160AQ7 4.99%	111.325	Level2			
DTD 08/16/07 5.55% DUE 08/15/17						
1036579.5	30,000.0000	33,397.50	0.37%	123.94 629.00	37,181.10 34,242.90	-3,783.60 -845.40
JP MORGAN CHASE & CO						
SUB NT	46625HAX8 5.18%	101.426	Level2			
DTD 04/24/03 5.25% DUE 05/01/15						
1036579.5	15,000.0000	15,213.90	0.17%	108.30 131.25	16,244.25 15,831.90	-1,030.35 -618.00
JPMORGAN CHASE & CO						
NOTE	46625HHL7 5.42%	116.158	Level2			
DTD 04/23/09 6.30% DUE 04/23/19						
1036579.5	12,000.0000	13,938.96	0.15%	116.37 142.80	13,964.40 13,964.40	-25.44 -25.44
KIMBERLY-CLARK CORP						
SENIOR NT	494368BD4 6.24%	120.154	Level2			
DTD 11/04/08 7.50% DUE 11/01/18						
1036579.5	30,000.0000	36,046.20	0.40%	134.78 375.00	40,433.70 37,187.40	-4,387.50 -1,141.20
METLIFE INC						
SENIOR BD	59156RAX6 4.25%	111.771	Level2			
DTD 08/06/10 4.75% DUE 02/08/21						

CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b)	(a)	(c)	(e)	Avg Unit Cost Accrued Income	Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV			
1036579.5	25,000.0000	27,942.75	0.31%	111.21 471.70	27,802.25 27,802.25	140.50 140.50
NATIONAL RURAL UTIL COOP FIN DEB DTD 01/28/14 1.10% DUE 01/27/17	637432MW2 1.10%	99.664	Level2			
1036579.5	15,000.0000	14,949.60	0.16%	100.13 70.56	15,019.95 15,019.95	-70.35 -70.35
NORTHERN TRUST CORP SENIOR NT DTD 11/04/10 3.45% DUE 11/04/20	665859AL8 3.26%	105.757	Level2			
1036579.5	15,000.0000	15,863.55	0.17%	106.01 81.94	15,902.00 15,902.00	-38.45 -38.45
PECO ENERGY CO DEB DTD 03/03/08 5.35% DUE 03/01/18	693304AL1 4.80%	111.349	Level2			
1036579.5	35,000.0000	38,972.15	0.43%	118.94 624.17	41,627.95 39,708.90	-2,655.80 -736.75
PEPSICO INC SENIOR NT DTD 08/13/12 1.25% DUE 08/13/17	713448CB2 1.25%	99.806	Level2			
1036579.5	33,000.0000	32,935.98	0.36%	99.95 158.13	32,983.17 32,983.17	-47.19 -47.19
PNC BANK N A MED TERM BK NT DTD 07/25/13 3.80% DUE 07/25/23	69349LAM0 3.69%	103.080	Level2			
1036579.5	22,000.0000	22,677.60	0.25%	103.03 362.27	22,665.94 22,665.94	11.66 11.66
PNC BANK NA MED TERM NT DTD 10/22/2012 2.70000% DUE 11/1/2022	69349LAG3 2.82%	95.766	Level2			

**CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b) Security Description Portfolio Number	(a) Asset Number Yield on Market Units/Par	(c) (e) Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	(d) Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
1036579.5	11,000.0000	10,534.26	0.12%	96.17 49.50	10,578.81 10,578.81	-44.55 -44.55
PROCTER & GAMBLE CO NOTE	742718DN6 4.22%	111.352	Level2			
DTD 02/06/09 4.70% DUE 02/15/19						
1036579.5	28,000.0000	31,178.56	0.34%	111.60 497.16	31,247.44 31,247.44	-68.88 -68.88
PRUDENTIAL FINANCIAL INC MED TERM NT	74432QBW4 2.27%	101.157	Level2			
DTD 08/15/13 2.30% DUE 08/15/18						
1036579.5	14,000.0000	14,161.98	0.16%	101.20 121.64	14,167.58 14,167.58	-5.60 -5.60
PUBLIC SERVICE COLORADO NOTE	744448CH2 2.57%	97.465	Level2			
DTD 3/26/2013 2.50000% DUE 3/15/2023						
1036579.5	38,000.0000	37,036.70	0.41%	97.67 279.72	37,115.36 37,115.36	-78.66 -78.66
STATE STREET BANK & TRUST CO SUB NT	857449AB8 4.70%	111.587	Level2			
DTD 09/24/03 5.25% DUE 10/15/18						
1036579.5	14,000.0000	15,622.18	0.17%	114.81 155.17	16,073.40 15,808.52	-451.22 -186.34
SUNTRUST BANKS INC SENIOR NT	867914AZ6 5.41%	110.854	Level2			
DTD 09/10/07 6.00% DUE 09/11/17						
1036579.5	19,000.0000	21,062.26	0.23%	113.30 348.33	21,526.43 21,517.88	-464.17 -455.62
TARGET CORP SENIOR DEB	87612EBD7 3.37%	103.817	Level2			
DTD 6/26/2014 3.50000% DUE 7/1/2024						

CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b)	(a)	(c)	(e)	FV Level* % of MV	Avg Unit Cost Accrued Income	Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value					
1036579.5	31,000.0000	32,183.27		0.35%	104.13	32,279.37	-96.10
UNITED PARCEL SERVICE INC SENIOR BD DTD 11/12/10 3.125% DUE 01/15/21	911312AM8 3.00%	104.308		Level2	557.57	32,279.37	-96.10
1036579.5	39,000.0000	40,680.12		0.45%	107.08	41,782.76	-1,082.64
UNITED TECHNOLOGIES CORP SENIOR NT DTD 12/18/08 6.125% DUE 02/01/19	913017BQ1 5.28%	116.102		Level2	561.98	39,046.80	1,633.32
1036579.5	27,000.0000	31,347.54		0.34%	116.85	31,550.58	-203.04
US BANCORP MED TERM BK NT DTD 11/03/11 2.20% DUE 11/15/16	91159HHB9 2.16%	102.046		Level2	689.06	31,550.58	-203.04
1036579.5	20,000.0000	20,409.20		0.22%	102.80	20,560.80	-151.60
WALT DISNEY CO MED TERM NT SER F DTD 6/2/2014 1.85000% DUE 5/30/2019	25468PDA1 1.86%	99.532		Level2	56.22	20,654.00	-244.80
1036579.5	32,000.0000	31,850.24		0.35%	99.49	31,835.84	14.40
Total Corporate Bonds		927,615.45		10.19%	N/A	937,005.28	-9,389.83
					10,916.62	918,238.29	9,377.16
Corporate Mortgage Back							
CAPITAL ONE MULTI-ASSET EXEC TR ABS 2007-A7 SFT BLT MAT 9/15/17 DTD 09/28/07 5.75% DUE 07/15/20	14041NDX6 5.17%	111.257		Level2			
1036579.5	59,000.0000	65,641.87		0.72%	121.13	71,463.75	-5,821.88
					150.78	67,785.81	-2,143.94

**CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b) Security Description Portfolio Number	(a) Asset Number Yield on Market Units/Par	(c) (e) Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	(d) Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
CENTERPOINT ENERGY TRANS BD CO ABS SEQ PYR 2008-A A2 DTD 02/12/08 5.234% DUE 02/01/23 1036579.5	15200MAB3 4.72%	110.980 26,635.15	Level2 0.29%	112.00 523.40	26,880.00 26,880.00	-244.85 -244.85
Total Corporate Mortgage Back		92,277.02	1.01%	N/A 674.18	98,343.75 94,665.81	-6,066.73 -2,388.79
Government Mortgage Back						
FANNIE MAE POOL AS3834 DTD 10/1/2014 2.50000% DUE 11/1/2029 1036579.5	3138WDHL8 2.45%	101.938	Level2			
	39,499.2860	40,264.58	0.44%	101.88 82.29	40,239.90 40,239.90	24.68 24.68
FANNIE MAE POOL AK3264 DTD 02/01/12 3.00% DUE 02/01/27 1036579.5	3138ETW4 2.88%	104.219	Level2			
	116,946.6180	121,880.30	1.34%	105.92 292.37	123,866.53 119,473.84	-1,986.23 2,406.46
SLC STUDENT LOAN TRUST ABS 2008-1 A4A DTD 03/28/08 FL RT% DUE 12/15/32 1036579.5	78444LAD5 0.02%	104.100	Level2			
	68,000.0000	70,788.07	0.78%	102.75 56.05	69,870.00 70,631.40	918.07 156.67
Total Government Mortgage Back		232,932.95	2.56%	N/A 430.71	233,976.43 230,345.14	-1,043.48 2,587.81
Treasuries						
UNITED STATES TREAS BBS DTD 08/15/95 6.875% DUE 08/15/25 1036579.5	912810EV6 4.76%	144.492	Level2			
	37,000.0000	53,462.04	0.59%	152.94 960.82	56,586.88 50,377.72	-3,124.84 3,084.32

CLEVELAND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b)	(a)	(c)	(e)	Avg Unit Cost Accrued Income	Book Value Revalued Cost	(d)	Unrealized Gain/Loss On Book Value On Revalued Cost
Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	Book Value Revalued Cost	(d)	Unrealized Gain/Loss On Book Value On Revalued Cost
UNITED STATES TREAS BDS DTD 8/15/2014 3.12500% DUE 8/15/2044	912810RH3 2.90%	107.656	Level2				
1036579.5	130.000.0000	139,952.80	1.53%	101.39 1,534.48	131,807.81 131,807.81		8,144.99 8,144.99
UNITED STATES TREAS NTS DTD 02/16/10 3.625% DUE 02/15/20	912828MP2 3.31%	109.641	Level2				
1036579.5	110.000.0000	120,605.10	1.32%	109.88 1,506.15	120,862.50 120,862.50		-257.40 -257.40
UNITED STATES TREAS NTS DTD 08/15/11 2.125% DUE 08/15/21	912828RC6 2.10%	101.180	Level2				
1036579.5	54.000.0000	54,637.20	0.60%	102.17 433.43	55,171.83 52,822.34		-534.63 1,814.86
Total Treasuries		368,657.14	4.04%	N/A 4,434.88	364,429.02 355,870.37		4,228.12 12,786.77
US Government Agency							
FANNIE MAE NOTE	3135G0HB2 0.00%	100.003	Level2				
DTD 01/20/12 FL RT% DUE 01/20/15							
1036579.5	108.000.0000	108,003.24	1.18%	100.09 5.75	108,093.96 108,048.60		-90.72 -45.36
Total US Government Agency		108,003.24	1.18%	N/A 5.75	108,093.96 108,048.60		-90.72 -45.36
Mutual Funds							
METROPOLITAN WEST T/R BOND FD OPEN-END FUND CL I	592905509 2.28%	10.900	Level2				
1036579.4	163.772.5100	1,785,120.36	19.57%	10.90 0.00	1,785,131.52 1,785,131.52		-11.16 -11.16
Total Mutual Funds		1,785,120.36	19.57%	N/A 0.00	1,785,131.52 1,785,131.52		-11.16 -11.16

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b)	(a)	(c)	(e)	(d)		
Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
Total Fixed Income		3,514,606.16	38.55%	N/A 16,462.14	3,526,979.96 3,492,299.73	-12,373.80 22,306.43
Cash and Cash Equivalents						
Cash	USD	1.000	Level n/a			
1036579.3	8.015.9200	8,015.92	0.09%	1.00 0.00	8,015.92 8,015.92	0.00 0.00
Total Cash		8,015.92	0.09%	N/A 0.00	8,015.92 8,015.92	0.00 0.00
Money Market Funds						
EB SHORT TERM INVESTMENT FUND	7495200P8 0.19%	1.000	Level n/a			
1036579.6	114,477.7400	114,477.74	1.25%	1.00 6.54	114,477.74 114,477.74	0.00 0.00
FEDERATED GOVERNMENT OBLIGATIONS INSTITUTIONAL SHARES	3140000V3 0.01%	1.000	Level n/a			
1036579.2	309.1800	309.18	0.00%	1.00 0.00	309.18 309.18	0.00 0.00
FEDERATED PRIME CASH OBLIGATIONS FUND	314A00066 0.02%	1.000	Level n/a			
1036579.5	13,261.7400	13,261.74	0.15%	1.00 0.20	13,261.74 13,261.74	0.00 0.00
Total Money Market Funds		128,048.66	1.40%	N/A 6.74	128,048.66 128,048.66	0.00 0.00
Total Cash and Cash Equivalents		136,064.58	1.49%	N/A 6.74	136,064.58 136,064.58	0.00 0.00

CLEVELAND AND SOFT DRINK WORKERS PENSION PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i
Employer No. 34-6613099
Plan No. 001

December 31, 2014

(b)	(a)	(c)	(e)	(d)	Unrealized Gain/Loss On Book Value On Revalued Cost
Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV	Book Value Revalued Cost	
Total Holdings		\$9,118,596.97		\$8,146,114.28	\$972,482.69
INTEREST-BEARING CASH		<u>151,500.84</u>		<u>151,500.84</u>	
KEYBANK ADMINISTRATIVE CHECKING		<u>9,270,097.81</u>		<u>8,297,615.12</u>	
TOTAL INVESTMENTS HELD BY PLAN					

*

* REPRESENTS A PARTY IN INTEREST