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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div><br><br><b>This Form is Open to Public Inspection</b> |
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|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                 |
| 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:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____ |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).                                                                                                       |
| C If the plan is a collectively-bargained plan, check here. ....                                         | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                        |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                                                                                                                       |

|                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                              |                                                                     |                                                                  |                                                             |  |
| <b>1a</b> Name of plan<br><u>THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES</u>                                                                                                                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>040</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>04/01/1991</u></td> </tr> </table>                             | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>040</u>                                                       | <b>1c</b> Effective date of plan<br><u>04/01/1991</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                      | <u>040</u>                                                                                                                                                                                                                                                                                                                                  |                                                                     |                                                                  |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>04/01/1991</u>                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><u>WEST CENTRAL COOPERATIVE</u><br><br><u>406 1ST ST</u><br><u>PO BOX 68</u><br><u>RALSTON, IA 51459</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>42-0241740</u></td> </tr> <tr> <td><b>2c</b> Plan Sponsor's telephone number<br/><u>712-667-3200</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>115110</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>42-0241740</u> | <b>2c</b> Plan Sponsor's telephone number<br><u>712-667-3200</u> | <b>2d</b> Business code (see instructions)<br><u>115110</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>42-0241740</u>                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2c</b> Plan Sponsor's telephone number<br><u>712-667-3200</u>                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>115110</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.

|                                                                                                            |                                                   |            |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 10/13/2015 | KELLY HAYERTZ                                                |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 10/13/2015 | MILAN KUCERAK                                                |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |
| Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional) |                                                   |            | Preparer's telephone number (optional)                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor<br><br>ASSOCIATED BENEFITS CORPORATION<br><br>1415 28TH STREET, SUITE 100<br>WEST DES MOINES, IA 50266-1450                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>3b</b> Administrator's EIN<br>42-1279416<br><br><b>3c</b> Administrator's telephone number<br>515-226-0303<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                               |
| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:<br><br><b>a</b> Sponsor's name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 366                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits.....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b> 288<br><b>6a(2)</b> 297<br><b>6b</b> 3<br><b>6c</b> 88<br><b>6d</b> 388<br><b>6e</b> 1<br><b>6f</b> 389<br><b>6g</b> 348<br><b>6h</b> 19                                                                                                                                                                                                                                                                                                                                                        |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2S 2T<br><br><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

|                                                                                                                                                                                                               |                                                                                                                                                                                                                |                                                |
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| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>2014</b>                                    |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>This Form is Open to Public Inspection.</b> |

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

|                                                                                                  |                                                                    |            |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES</u>         | <b>B</b> Three-digit plan number (PN) ▶                            | <u>040</u> |
|                                                                                                  |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>WEST CENTRAL COOPERATIVE</u> | <b>D</b> Employer Identification Number (EIN)<br><u>42-0241740</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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br><u>THE VANGUARD GROUP, INC.</u> |
| <u>23-1945930</u>                                                                                                                                    |

|                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation<br><u>GALLIARD CAPITAL MANAGEMENT, INC.</u> |
| <u>41-1813702</u>                                                                                                                                            |

|                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br><u>STATE STREET GLOBAL ADVISORS</u> |
| <u>04-1867445</u>                                                                                                                                        |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

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

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

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

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

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

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

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

WELLS FARGO BANK, N.A.

94-1347393

| (b)<br>Service Code(s)           | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|----------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 21 33 37<br>38 49 50 64<br>65 | TRUSTEE BANK                                                                                      | 16939                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

ATLANTA CAPITAL MANAGEMENT CO. LLC

1705 PEACHTREE ST. NE  
SUITE 2100  
ATLANTA, GA 30309

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28 52                  | NONE                                                                                              | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

MASSACHUSETTS FINANCIAL SERVICES CO

04-2747644

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28 52                  | NONE                                                                                              | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

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

VICTORY CAPITAL MANAGEMENT

127 PUBLIC SQUARE  
20TH FLOOR  
CLEVELAND, OH 44114-1306

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28 52                  | NONE                                                                                              | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

PIMCO LLC

840 NEWPORT CENTER DR.  
SUITE 100  
NEWPORT BEACH, CA 92660

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28 52                  | NONE                                                                                              | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

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

**Part I Service Provider Information (continued)**

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2014</div><br><br><b>This Form is Open to Public Inspection.</b> |
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

|                                                                                                         |                                                                            |            |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES</u>                | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>040</u> |
|                                                                                                         |                                                                            |            |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>WEST CENTRAL COOPERATIVE</u> | <b>D</b> Employer Identification Number (EIN)<br><u>42-0241740</u>         |            |

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

|                                                                                              |                               |                                                                                                                                                       |
|----------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FARGO STABLE VALUE GENERAL FD</u>    |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>              |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>46-6836772-001</u>                                                        | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>5585441</u></span> |
|                                                                                              |                               |                                                                                                                                                       |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA S&amp;P 500 INDEX FUND</u>            |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET BANK AND TRUST COMPANY</u> |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>90-0337987-306</u>                                                        | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>3192891</u></span> |
|                                                                                              |                               |                                                                                                                                                       |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA U.S. BOND INDEX FUND</u>              |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET BANK AND TRUST COMPANY</u> |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>90-0337987-178</u>                                                        | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>142161</u></span>  |
|                                                                                              |                               |                                                                                                                                                       |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA RUSSELL MID-CAP INDEX FUND</u>        |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET BANK AND TRUST COMPANY</u> |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>90-0337987-167</u>                                                        | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>286437</u></span>  |
|                                                                                              |                               |                                                                                                                                                       |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA GLOBAL EQUITY FUND</u>                |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET BANK AND TRUST COMPANY</u> |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>90-0337987-242</u>                                                        | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>92540</u></span>   |
|                                                                                              |                               |                                                                                                                                                       |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>EB DIVERSIFIED STK FND-KEY MIT EBT</u>     |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>KEY BANK, N.A.</u>                      |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>34-6514544-001</u>                                                        | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>3169324</u></span> |
|                                                                                              |                               |                                                                                                                                                       |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                               |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a):                                            |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN                                                                              | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                                                   |

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

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

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

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><u>THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES</u>                                                                                                                                                                                 |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>040</u>                    |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>WEST CENTRAL COOPERATIVE</u>                                                                                                                                                                         |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><u>42-0241740</u>                                       |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                              |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. <b>Round off amounts to the nearest dollar.</b> MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions. |                                                                                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                              |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                       | <b>1a</b>       |                       |                 |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions.....                                                            | <b>1b(1)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions.....                                                         | <b>1b(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                       |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other .....                                                                        | <b>1c(3)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                     |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common.....                                                                            | <b>1c(4)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property).....                                   | <b>1c(6)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans.....                                                                 | <b>1c(8)</b>    | 457861                | 459705          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    | 11170354              | 12468794        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 6023272               | 6548900         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other.....                                                                            | <b>1c(15)</b>   | 2484813               | 2554969         |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 20136300              | 22032368        |

**Liabilities**

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

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 20136300 | 22032368 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 263157     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 1205893    |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 83899      |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 1552949   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 21211      |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 21211     |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 162911     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 162911    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            | 824101    |
| (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) |            | 94352     |
| c Other income.....                                                                            | 2c     |            | 131861    |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 2787385   |

**Expenses**

|                                                                                     |       |        |        |
|-------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 877165 |        |
| (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) |        | 877165 |
| f Corrective distributions (see instructions).....                                  | 2f    |        |        |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |        |        |
| h Interest expense.....                                                             | 2h    |        |        |
| i Administrative expenses: (1) Professional fees.....                               | 2i(1) |        |        |
| (2) Contract administrator fees.....                                                | 2i(2) | 3045   |        |
| (3) Investment advisory and management fees.....                                    | 2i(3) | 16939  |        |
| (4) Other.....                                                                      | 2i(4) |        |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |        | 19984  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 897149 |

**Net Income and Reconciliation**

|                                                         |       |  |         |
|---------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 1890236 |
| l Transfers of assets:                                  |       |  |         |
| (1) To this plan.....                                   | 2l(1) |  | 110147  |
| (2) From this plan.....                                 | 2l(2) |  | 104315  |

**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: **DELOITTE & TOUCHE LLP**

(2) EIN: **13-3891517**

**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 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                          |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                                |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....                                                     |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....                                           |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) ..... |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?.....                                                                                                                                             |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                      |     |    |        |

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

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

| 5b(1) Name of plan(s)                                    | 5b(2) EIN(s) | 5b(3) PN(s) |
|----------------------------------------------------------|--------------|-------------|
| THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES | 42-0243650   | 030         |
| THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES | 47-0803051   | 030         |
| THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES | 42-1023410   | 030         |
|                                                          |              |             |

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

## Part V Trust Information (optional)

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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                  |                                                                    |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES</u>         | <b>B</b> Three-digit plan number (PN) ▶<br><u>040</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>WEST CENTRAL COOPERATIVE</u> | <b>D</b> Employer Identification Number (EIN)<br><u>42-0241740</u> |

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

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): <u>41-6257133</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |          |

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

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

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

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# The Restated Thrift/Profit Sharing Plan For Cooperatives

Administered By Associated Benefits Corporation (Participating  
Employer—West Central Cooperative,  
Group 138)

Employer Identification Number: 42-0241740  
Plan Number: 040

Financial Statements—Modified Cash Basis as of  
December 31, 2014 and 2013 and for the Years Then  
Ended, Supplemental Schedule as of December 31, 2014  
and Independent Auditors' Report

**THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES**  
**Administered By Associated Benefits Corporation**  
**(Participating Employer—West Central Cooperative, Group 138)**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Associated Benefits Corporation  
Plan Administrator for The Restated Thrift/  
Profit Sharing Plan for Cooperatives  
(Participating Employer—West Central Cooperative, Group 138):

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements—modified cash basis of The Restated Thrift/Profit Sharing Plan for Cooperatives (Participating Employer—West Central Cooperative, Group 138) (the “Plan”), which comprise the statements of net assets available for benefits—modified cash basis as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits—modified cash basis 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 the modified cash basis of accounting described in Note 2 to the financial statements; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of The Thrift and Profit Sharing Trust for Cooperatives, of which the Plan is a participant, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of

December 31, 2014 and 2013, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

### **Disclaimer of Opinion**

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

### **Basis of Accounting**

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### **Other Matter**

The supplemental schedule listed in the Table of Contents is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

### **Report on Form and Content in Compliance with Department of Labor Rules and Regulations**

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Deloitte & Touche LLP

September 15, 2015

**THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES**  
**Administered By Associated Benefits Corporation**  
**(Participating Employer—West Central Cooperative, Group 138)**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS—MODIFIED CASH BASIS**  
**DECEMBER 31, 2014 AND 2013**

---

|                                                                                                                             | 2014                | 2013                |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                                                                                                               |                     |                     |
| PARTICIPANT-DIRECTED INVESTMENTS:                                                                                           |                     |                     |
| Investment in The Thrift and Profit Sharing Trust for<br>Cooperatives—At fair value as determined by quoted<br>market price | \$ 6,548,900        | \$ 6,023,272        |
| Investment in The Thrift and Profit Sharing<br>Trust for Cooperatives—At estimated fair value                               | <u>15,023,763</u>   | <u>13,655,167</u>   |
| Participant-directed investments—at fair value                                                                              | 21,572,663          | 19,678,439          |
| NOTES RECEIVABLE FROM PARTICIPANTS                                                                                          | <u>459,705</u>      | <u>457,861</u>      |
| NET ASSETS AVAILABLE FOR BENEFITS<br>AT FAIR VALUE                                                                          | 22,032,368          | 20,136,300          |
| ADJUSTMENT FROM FAIR VALUE TO CONTRACT<br>VALUE FOR FULLY BENEFIT RESPONSIVE<br>INVESTMENT CONTRACTS                        | <u>(85,794)</u>     | <u>(120,054)</u>    |
| NET ASSETS AVAILABLE FOR BENEFITS                                                                                           | <u>\$21,946,574</u> | <u>\$20,016,246</u> |

See notes to financial statements—modified cash basis.

**THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES**  
**Administered By Associated Benefits Corporation**  
**(Participating Employer—West Central Cooperative, Group 138)**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS—**  
**MODIFIED CASH BASIS**  
**FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

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|                                                                             | 2014                | 2013                |
|-----------------------------------------------------------------------------|---------------------|---------------------|
| ADDITIONS:                                                                  |                     |                     |
| Investment income from The Thrift and Profit Sharing Trust for Cooperatives | \$ 1,247,486        | \$ 3,041,166        |
| Interest income on notes receivable from participants                       | 21,211              | 20,314              |
| Contributions:                                                              |                     |                     |
| Employer's                                                                  | 263,157             | 256,593             |
| Participants'                                                               | 1,205,893           | 1,137,373           |
| Net rollover assets transferred                                             | <u>89,730</u>       | <u>94,523</u>       |
| Total additions                                                             | <u>2,827,477</u>    | <u>4,549,969</u>    |
| DEDUCTIONS:                                                                 |                     |                     |
| Benefits paid to participants                                               | 877,165             | 1,639,007           |
| Administrative expenses                                                     | <u>19,984</u>       | <u>18,103</u>       |
| Total deductions                                                            | <u>897,149</u>      | <u>1,657,110</u>    |
| NET CHANGE                                                                  | 1,930,328           | 2,892,859           |
| NET ASSETS AVAILABLE FOR BENEFITS:                                          |                     |                     |
| BEGINNING OF YEAR                                                           | <u>20,016,246</u>   | <u>17,123,387</u>   |
| END OF YEAR                                                                 | <u>\$21,946,574</u> | <u>\$20,016,246</u> |

See notes to financial statements—modified cash basis.

**THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES**  
**Administered By Associated Benefits Corporation**  
**(Participating Employer—West Central Cooperative, Group 138)**

**NOTES TO FINANCIAL STATEMENTS—MODIFIED CASH BASIS**  
**AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

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**1. DESCRIPTION OF THE PLAN**

The Restated Thrift/Profit Sharing Plan for Cooperatives (“Thrift/Profit Sharing Plan”) is a defined contribution plan administered by Associated Benefits Corporation (“Plan Administrator”). The participating employer, West Central Cooperative, Group 138, has adopted the Thrift/Profit Sharing Plan with 401(k) and profit sharing provisions (“Plan”). The following description of the Plan provides only general information. Participants should refer to the Plan document for more complete information.

**General**—The Plan is a defined contribution plan available to all full-time employees of the participating employer. Wells Fargo Bank, N.A. (“Trustee”) serves as the trustee of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions**—Each year, participants may contribute up to 80 percent of their compensation on a pre-tax basis, as defined in the Plan, subject to certain Internal Revenue Code (IRC) limitations. In addition, after-tax contributions to the Plan are permitted up to the limits allowed by law. The participating employer contributes 33 percent of the first 6 percent of base compensation that a participant contributes to the Plan.

**Participant Accounts**—Individual accounts are maintained for each Plan participant. Each participant’s account is credited with the participant’s and employer contributions and an allocation of Plan earnings (losses) and charged with withdrawals and an allocation of administrative expenses. Allocations are based on participant account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

**Investments**—Participants direct the investment of their contributions and employer contributions into any combination of the investment alternatives offered by the Plan in multiples of one percent. Plan participants may transfer funds from one investment fund to another. Transfers are effective the day made or the next business day. The Plan’s investments do not have redemption restrictions or redemption notice requirements. Additionally, there are no unfunded commitments to purchase Plan investments.

**Vesting**—Participants hired prior to January 1, 2006 are immediately vested in employer and employee contributions and actual earnings (losses) thereon. Participants hired subsequent to January 1, 2006 are immediately vested in employee contributions and actual earnings (losses) thereon and vested in employer contributions and actual earnings (losses) thereon after completing three years of service.

**Notes Receivable from Participants**—Participants may borrow from their fund accounts, subject to balance limitations. The repayment period for the loans is not to exceed five years, or fifteen years if the loan is for the purchase of the participant’s principal residence. The loans are secured by the balance in the participant’s account. The interest rate charged on the loans is one percentage point above the prime rate. Principal and interest is paid ratably through payroll deductions. As of December 31, 2014, notes receivable have maturities through 2027 at interest rates ranging from 4.25% to 6.50%.

**Payment of Benefits**—On termination of service, a participant may elect to receive either a lump-sum payment equal to the value of his or her vested account, or installment payments over various periods as elected by the participant.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting**—The accompanying financial statements have been prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Under the modified cash basis of accounting, transactions are recorded in the financial statements on the cash receipts and disbursement basis; however, investments are adjusted to fair value. Accordingly, these statements are not intended to present the Plan's financial position or changes in financial position in conformity with GAAP. The principal differences in the Plan's statements relate to investment income and contributions, which are not recorded until received.

**Use of Estimates**—The preparation of financial statements in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than GAAP, requires Plan management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Risks and Uncertainties**—The Plan through its investment in the Thrift and Profit Sharing Trust for Cooperatives ("Trust") utilizes various investment securities, including U.S. government securities, corporate debt instruments, mutual funds, common collective trust funds and commingled funds. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

**Investment Valuation and Income Recognition**—Investments are stated at fair value. Fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a description of valuation methods. Purchases and sales of securities are recorded on a trade-date basis. Dividend and interest income are recorded as received. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

The general fund is a stabilized fixed income portfolio managed by the Trustee. The objective of the general fund is to produce stable returns that are usually higher than traditional money market investments. The general fund usually experiences little or no fluctuation in principal value as it is invested predominately in common collective trust funds invested in direct obligations of the U.S. Government and U.S. Government Agencies. The general fund is stated at fair value and then adjusted to contract value as described below.

In accordance with GAAP, the general fund is included at fair value in participant-directed investments in the statements of net assets available for benefits, and an additional line item is presented representing the adjustment from fair value to contract value. The statements of changes in net assets available for benefits are presented on a contract value basis.

Management fees and operating expenses charged to the Plan for investments in the mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

**Valuation of Investments (Investment Contracts)**—The Plan's investment contracts with Monumental Life Insurance Co. included in the general fund are valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations.

**Notes Receivable from Participants**—Notes receivable from participants are valued at unpaid principal balance plus accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based on the terms of the Plan document.

**Administrative Expenses**—Administrative expenses of the Plan are paid by the Plan as provided in the Plan document. Certain fees are paid by the Plan Sponsor which are not reflected in the statements of changes in net assets available for benefits.

**Payment of Benefits**—Benefit payments to participants are recorded upon distribution. As of December 31, 2014 and 2013, net assets available for benefits included no benefits due to participants who had withdrawn from participation in the Plan but have not yet been paid.

**Subsequent Events**—Subsequent events related to the financial statements—modified cash basis have been evaluated through September 15, 2015, which is the date the financial statements—modified cash basis were available to be issued, and the Plan has determined that there are no material events that required adjustment to or disclosure in these financial statements—modified cash basis.

### 3. INFORMATION CERTIFIED BY THE TRUSTEE

The following is a summary of the unaudited information regarding the Plan as of December 31, 2014 and 2013, and for the years then ended, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information prepared by Wells Fargo Bank, N.A., the trustee of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate.

|                                                                                        | 2014        | 2013        |
|----------------------------------------------------------------------------------------|-------------|-------------|
| Statements of Net Assets Available for Benefits—<br>Modified Cash Basis:               |             |             |
| Participant-directed investments at fair value as<br>determined by quoted market price | \$6,548,900 | \$6,023,272 |
| Participant-directed investments at estimated fair value                               | 9,438,322   | 8,634,946   |
| Participant-directed investments at contract value                                     | 5,499,647   | 4,900,167   |

During the years ended December 31, 2014 and 2013, investment income, as certified by the Trustee, includes interest and dividend income and net appreciation on investments. Investment income is as follows:

|                                                                                       | 2014        | 2013        |
|---------------------------------------------------------------------------------------|-------------|-------------|
| Statements of Changes in Net Assets Available for Benefits—<br>Modified Cash Basis:   |             |             |
| Investment income (loss) from The Thrift and<br>Profit Sharing Trust for Cooperatives | \$1,247,486 | \$3,041,166 |

Supplemental schedule: All investment balances and information included in the supplemental schedule of assets (held at end of year), excluding the fair value of and adjustment from fair value to contract value for the General Fund.

Notes 4 and 5: All investment balances and investment information in the notes, except for the fair value of and adjustment from fair value to contract value for the General Fund and the classification of investments into levels within the fair value hierarchy.

#### 4. FAIR VALUE MEASUREMENTS

ASC 820, *Fair Value Measurements and Disclosures*, provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, as follows: Level 1, which refers to securities valued using unadjusted quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on unobservable inputs. Assets are classified in their entirety based on the lowest level of input that is to the fair value measurement.

**Asset Valuation Techniques**—Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Shares of mutual funds held are primarily categorized as Level 1; they are valued at quoted market prices that represent the net asset value of shares held at plan year-end.

U.S. common stocks are categorized as Level 1 if the securities trade on national or international exchanges and are valued at their last reported closing price.

Investments in common collective trust funds and commingled funds are valued based upon the redemption price of units held by the Plan, which is based on the current fair value of the funds' underlying assets. Unit values are determined by the financial institution sponsoring such funds by dividing the fund's net assets at fair value by its units outstanding at the valuation dates. Investments in common collective trust funds and commingled funds are categorized as Level 2.

The general fund is a stabilized fixed income portfolio managed by the Trustee. The underlying investments in the general fund are stated at estimated fair value based upon the redemption price of units held by the general fund, which is based on the current fair value of the underlying assets. Unit values are determined by the financial institution sponsoring such funds by dividing the fund's net assets at fair value by its units outstanding at the valuation dates. The investment in the general fund is categorized as Level 2.

The following tables set forth by level within the fair value hierarchy a summary of the Trust's investments measured at fair value on a recurring basis at December 31, 2014 and 2013.

| Fair Value Measurements at December 31, 2014, Using |                                                     |                                         |                                                 |                       |
|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------|-------------------------------------------------|-----------------------|
|                                                     | Active Markets<br>for Identical<br>Assets (Level 1) | Other<br>Observable<br>Inputs (Level 2) | Significant<br>Unobservable<br>Inputs (Level 3) | Total                 |
| Mutual Funds:                                       |                                                     |                                         |                                                 |                       |
| International stock funds                           | \$ 28,209,398                                       | \$ -                                    | \$ -                                            | \$ 28,209,398         |
| Fixed income funds                                  | 24,708,033                                          |                                         |                                                 | 24,708,033            |
| Target retirement date funds                        | <u>178,593,032</u>                                  |                                         |                                                 | <u>178,593,032</u>    |
| Total mutual funds                                  | 231,510,463                                         | -                                       | -                                               | 231,510,463           |
| Common Collective Trust Funds:                      |                                                     |                                         |                                                 |                       |
| Domestic stock funds                                |                                                     | 166,647,902                             |                                                 | 166,647,902           |
| International stock funds                           |                                                     | 1,774,409                               |                                                 | 1,774,409             |
| Fixed income funds                                  |                                                     | <u>2,777,818</u>                        |                                                 | <u>2,777,818</u>      |
| Total common collective trust funds                 | -                                                   | 171,200,129                             | -                                               | 171,200,129           |
| Commingled domestic equity fund                     |                                                     | 78,443,030                              |                                                 | 78,443,030            |
| Common stock—consumer goods                         | 29,259                                              |                                         |                                                 | 29,259                |
| General fund                                        |                                                     | <u>177,256,591</u>                      |                                                 | <u>177,256,591</u>    |
| Total                                               | <u>\$ 231,539,722</u>                               | <u>\$ 426,899,750</u>                   | <u>\$ -</u>                                     | <u>\$ 658,439,472</u> |

| Fair Value Measurements at December 31, 2013, Using |                                                     |                                         |                                                 |                       |
|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------|-------------------------------------------------|-----------------------|
|                                                     | Active Markets<br>for Identical<br>Assets (Level 1) | Other<br>Observable<br>Inputs (Level 2) | Significant<br>Unobservable<br>Inputs (Level 3) | Total                 |
| Mutual Funds:                                       |                                                     |                                         |                                                 |                       |
| International stock funds                           | \$ 29,890,783                                       | \$ -                                    | \$ -                                            | \$ 29,890,783         |
| Fixed income funds                                  | 23,761,046                                          |                                         |                                                 | 23,761,046            |
| Target retirement date funds                        | <u>147,870,442</u>                                  |                                         |                                                 | <u>147,870,442</u>    |
| Total mutual funds                                  | 201,522,271                                         | -                                       | -                                               | 201,522,271           |
| Common Collective Trust Funds:                      |                                                     |                                         |                                                 |                       |
| Domestic stock funds                                |                                                     | 153,758,286                             |                                                 | 153,758,286           |
| International stock funds                           |                                                     | 1,857,496                               |                                                 | 1,857,496             |
| Fixed income funds                                  |                                                     | <u>1,469,317</u>                        |                                                 | <u>1,469,317</u>      |
| Total common collective trust funds                 | -                                                   | 157,085,099                             | -                                               | 157,085,099           |
| Commingled domestic equity fund                     |                                                     | 84,424,164                              |                                                 | 84,424,164            |
| Common stock—consumer goods                         | 121,463                                             |                                         |                                                 | 121,463               |
| General fund                                        |                                                     | <u>181,573,317</u>                      |                                                 | <u>181,573,317</u>    |
| Total                                               | <u>\$ 201,643,734</u>                               | <u>\$ 423,082,580</u>                   | <u>\$ -</u>                                     | <u>\$ 624,726,314</u> |

The valuation methods as described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

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

We evaluate the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. There were no transfers between levels for the years ended December 31, 2014 and 2013.

## **5. INVESTMENTS AND INTEREST IN THE THRIFT AND PROFIT SHARING TRUST FOR COOPERATIVES**

Wells Fargo Bank, N.A., manages the Trust on behalf of the Thrift/Profit Sharing Plan under the terms of the trust agreement between Wells Fargo Bank, N.A. and the Thrift/Profit Sharing Plan. The Plan is a participant in the Trust. The authority to invest is vested in the Trustee, subject to the funding policy and investment objectives established by the Plan Administrator. The investments and changes therein of the Trust have been reported to the Thrift/Profit Sharing Plan by the Trustee. Since the Plan's funds are commingled with funds from other plans participating in the Trust, the investments reported in these financial statements reflect only the Plan's allocable portion of the individual investments. The Plan participates in the investment activity of the Trust based on a weighted average of invested Plan assets to the total assets of the Trust on a daily basis. Common stock consists of certain investments which have been allowed to be rolled into the Trust without allocation to the Plan's investment options. Participation in these common stocks is based on the specific investments attributable to the Plan of which the participant is a member.

The net assets and investments of the Trust at December 31, 2014 and 2013 are summarized as follows:

|                                                                                                | <b>2014</b>           | <b>2013</b>           |
|------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| Participant-directed investments at fair value as determined by quoted market price:           |                       |                       |
| Mutual funds                                                                                   | \$ 231,510,463        | \$ 201,522,271        |
| Common stock                                                                                   | <u>29,259</u>         | <u>121,463</u>        |
|                                                                                                | <u>231,539,722</u>    | <u>201,643,734</u>    |
| Participant-directed investments at estimated fair value:                                      |                       |                       |
| Common collective trust funds                                                                  | 171,200,129           | 157,085,099           |
| Commingled domestic equity fund                                                                | 78,443,030            | 84,424,164            |
| General fund                                                                                   | <u>177,256,591</u>    | <u>181,573,317</u>    |
|                                                                                                | <u>426,899,750</u>    | <u>423,082,580</u>    |
| Total investments at fair value                                                                | 658,439,472           | 624,726,314           |
| Notes receivable from participants                                                             | 16,256,166            | 16,355,915            |
| Adjustment from fair value to contract value for fully benefit responsive investment contracts | <u>(2,722,728)</u>    | <u>(4,457,575)</u>    |
| Net assets available for benefits                                                              | <u>\$ 671,972,910</u> | <u>\$ 636,624,654</u> |
| Plan's allocable portion of The Thrift and Profit Sharing Trust for Cooperatives               | <u>\$ 21,946,574</u>  | <u>\$ 20,016,246</u>  |

The following table sets forth the Plan's percentage interest in each asset type within the Trust as of December 31, 2014 and 2013:

|                                    | <b>2014</b> | <b>2013</b> |
|------------------------------------|-------------|-------------|
| Mutual Funds:                      |             |             |
| International stock funds          | 4.8%        | 4.5%        |
| Fixed income funds                 | 4.3%        | 4.3%        |
| Target retirement date funds       | 2.3%        | 2.5%        |
| Common Collective Trust Funds:     |             |             |
| Domestic equity funds              | 4.0%        | 3.8%        |
| International stock funds          | 5.2%        | 5.7%        |
| Fixed income funds                 | 5.1%        | 8.7%        |
| Commingled domestic equity fund    | 3.3%        | 2.9%        |
| Common stock - consumer goods      | 0.0%        | 0.0%        |
| General fund                       | 3.2%        | 2.8%        |
| Notes receivable from participants | 2.8%        | 2.8%        |
| Total                              | 3.3%        | 3.1%        |

The net investment earnings of the Trust for the years ended December 31, 2014 and 2013, is summarized below:

|                                                                                                         | <b>2014</b>          | <b>2013</b>          |
|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|
| NET ASSETS AVAILABLE FOR BENEFITS—                                                                      |                      |                      |
| Beginning of year                                                                                       | <u>\$636,624,654</u> | <u>\$512,302,610</u> |
| Investment income:                                                                                      |                      |                      |
| Interest and dividend income                                                                            | <u>5,006,524</u>     | <u>3,603,140</u>     |
| Net appreciation (depreciation):                                                                        |                      |                      |
| Mutual funds                                                                                            | 5,746,104            | 21,599,354           |
| Common stock                                                                                            | 8,922                | 50,803               |
| Common collective trust funds                                                                           | 17,445,811           | 35,941,875           |
| Commingled domestic equity fund                                                                         | 3,786,201            | 22,726,965           |
| General fund                                                                                            | <u>4,626,632</u>     | <u>4,979,594</u>     |
| Net appreciation                                                                                        | <u>31,613,670</u>    | <u>85,298,591</u>    |
| Total investment income                                                                                 | 36,620,194           | 88,901,731           |
| Fees                                                                                                    | 750,526              | 684,343              |
| Transfer of assets:                                                                                     |                      |                      |
| To trust (contributions)                                                                                | 48,522,767           | 73,818,739           |
| From trust (benefit payments)                                                                           | <u>(49,044,179)</u>  | <u>(37,714,083)</u>  |
| Net increase                                                                                            | <u>35,348,256</u>    | <u>124,322,044</u>   |
| NET ASSETS AVAILABLE FOR BENEFITS—                                                                      |                      |                      |
| End of year                                                                                             | <u>\$671,972,910</u> | <u>\$636,624,654</u> |
| Plan's allocable portion of investment income from The Thrift and Profit Sharing Trust for Cooperatives | <u>\$ 1,247,486</u>  | <u>\$ 3,041,166</u>  |

The Plan's investments that represented five percent or more of the Plan's net assets available for benefits as of December 31, 2014 and 2013, are as follows:

|                                             | <b>2014</b> | <b>2013</b> |
|---------------------------------------------|-------------|-------------|
| General Fund                                | \$5,499,647 | \$4,900,167 |
| US Small-Mid Cap Core Equity Fund           | 2,554,969   | 2,484,813   |
| Victory Diversified Stock Fund              | 3,169,324   | 2,882,262   |
| SSgA S&P 500 Index                          | 3,192,891   | 2,765,529   |
| MFS Institutional International Equity Fund | 1,340,771   | 1,346,725   |
| PIMCO Total Return Fund                     | *           | 1,014,428   |

\* Balance did not exceed 5%.

**General Fund**—The general fund primarily invests in traditional guaranteed investment contracts (GICs) and security backed contracts issued by insurance companies and other financial institutions.

Traditional GICs are backed by the general account of the contract issuer. The general fund deposits a lump sum with the issuer and receives a guaranteed interest rate for a specified period. Interest is accrued on either a simple or fully compounded basis, and is paid either periodically or at the end of the contract term. The issuer guarantees that all qualified participant withdrawals will be at contract value (principal plus accrued interest).

A security backed contract is an investment contract issued by an insurance company or other financial institution, backed by a portfolio of investments that are owned by the general fund. Security-backed contracts are considered either “targeted benchmark” (underlying investments are managed to a specific benchmark) or “targeted duration” (underlying investments are managed to a specific duration). The portfolio underlying the contract is maintained separately from the contract issuer’s general assets, usually by a third party custodian. The interest crediting rate of a security-backed contract is based on the contract value, and the fair value, duration, and yield to maturity of the underlying portfolio. These contracts typically allow for realized and unrealized gains and losses on the underlying assets to be amortized, usually over the duration of the underlying investments, through adjustments to the future interest crediting rate, rather than reflected immediately in the net assets of the general fund. The issuer guarantees that all qualified participant withdrawals will be at contract value.

Risks arise when entering into any investment contract due to the potential inability of the issuer to meet the terms of the contract. In addition, security backed contracts have the risk of default or the lack of liquidity of the underlying portfolio assets.

The primary variables impacting the future crediting rates of security backed contracts include:

- The current yield of the assets underlying the contract
- The duration of the assets underlying the contract
- The existing difference between the fair value and contract value of the assets within the contract.

GICs provide a fixed rate of interest over the term to maturity of the contract, and therefore do not experience fluctuating crediting rates. The security backed contracts are designed to reset their respective crediting rates on a quarterly basis. GIC crediting rates are not reset. Security backed contracts cannot credit an interest rate that is less than 0%.

The crediting rate of security backed contracts will track current market yields on a trailing basis. The rate reset allows the contract value to converge with the fair value of the underlying portfolio over time, assuming the portfolio continues to earn the current yield for a period of time equal to the current portfolio duration.

To the extent that the underlying portfolio of a security backed contract has unrealized and/or realized losses, a positive adjustment is made to the adjustment from fair value to contract value under contract value accounting. As a result, the future crediting rate may be lower over time than the then current market rates. Similarly, if the underlying portfolio generates unrealized and/or realized gains, a negative adjustment is made to the adjustment from fair value to contract value, and the future crediting rate may be higher than the then current market rates.

**Average Yields**—The yield earned by the general fund at December 31, 2014 and 2013 was 1.56% and 1.45%, respectively. This represents the annualized earnings of all investments in the general fund divided by the fair value of all investments in the general fund at December 31, 2014 and 2013.

The yield earned by the general fund with an adjustment to reflect the actual interest rate credited to participants in the general fund at December 31, 2014 and 2013 was 3.45% and 3.15%, respectively. This represents the annualized earnings credited to participants in the general fund divided by the fair value of all investments in the general fund at December 31, 2014 and 2013.

**Limitations on the Ability of the GIC to Transact at Contract Value**—GICs and security backed contracts generally provide for withdrawals associated with certain events which are not in the ordinary course of the general fund operations. These withdrawals are paid with a market value adjustment applied to the withdrawal as defined in the investment contract. Each contract issuer specifies the events which may trigger a market value adjustment; however, such events may include all or a portion of the following:

- Material amendments to the general fund's structure or administration;
- Changes to the participating plans' competing investment options including the elimination of equity wash provisions;
- Complete or partial termination of the general fund, including a merger with another fund;
- The failure of the general fund to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA;
- The redemption of all or a portion of the interests in the general fund held by a participating plan at the direction of the participating plan sponsor, including withdrawals due to the removal of a specifically identifiable group of employees from coverage under the participating plan (such as a group layoff or early retirement incentive program), the closing or sale of a subsidiary, employing unit, or affiliate, the bankruptcy or insolvency of a plan sponsor, the merger of the plan with another plan, or the plan sponsor's establishment of another tax qualified defined contribution plan;
- Any change in law, regulation, ruling, administrative or judicial position, or accounting requirement, applicable to the general fund or participating plans;
- The delivery of any communication to plan participants designed to influence a participant not to invest in the general fund.

GICs generally do not permit issuers to terminate the agreement prior to the scheduled maturity date. Security backed contracts generally are evergreen contracts that contain termination provisions, allowing the general fund or the contract issuer to terminate with notice, at any time at fair value, and providing for automatic termination of the contract if the contract value or the fair value of the underlying portfolio equals zero. The issuer is obligated to pay the excess contract value when the fair value of the underlying portfolio equals zero.

In addition, if the general fund defaults in its obligations under the security-backed contract (including the issuer's determination that the agreement constitutes a non-exempt prohibited transaction as defined under ERISA), and such default is not corrected within the time permitted by the contract, then the contract may be terminated by the issuer and the general fund will receive the fair value as of the date of termination.

## **6. EXEMPT PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan investments are shares of mutual funds managed by Wells Fargo Bank, N.A. Wells Fargo Bank, N.A. is the trustee as defined by the Plan and, therefore, these transactions qualify as exempt

party-in-interest transactions. Fees paid by the Plan for the investment management services are included as a reduction of the return earned on each fund.

## 7. PLAN TERMINATION

Although it has not expressed any intention to do so, the participating employer has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions set forth in ERISA. In the event of plan termination, participants will become 100 percent vested in their accounts.

## 8. FEDERAL INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Participating Employer and the Plan Administrator by a letter dated December 8, 2011, that the Plan and related Trust were designed in accordance with applicable regulations of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter; however, the Participating Employer and the Plan Administrator believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC and the Plan and related Trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Participating Employer and the Plan Administrator believe it is no longer subject to income tax examinations for years prior to 2011.

## 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

A reconciliation of net assets available for benefits per the financial statements—modified cash basis to the total net assets per the Form 5500 as of December 31, 2014 and 2013, and the net change in net assets per the financial statements to the net income per the Form 5500 for the years ended December 31, 2014 and 2013, are as follows:

|                                                                                                | 2014                | 2013                |
|------------------------------------------------------------------------------------------------|---------------------|---------------------|
| Net assets available for benefits per the financial statements—modified cash basis             | \$21,946,574        | \$20,016,246        |
| Adjustment from contract value to fair value for fully benefit responsive investment contracts | <u>85,794</u>       | <u>120,054</u>      |
| Total net assets per the Form 5500                                                             | <u>\$22,032,368</u> | <u>\$20,136,300</u> |
| Net change in net assets per the financial statements—modified cash basis                      | \$ 1,930,328        | \$ 2,892,859        |
| Adjustment from contract value to fair value for fully benefit responsive investment contracts | <u>(34,260)</u>     | <u>(191,521)</u>    |
| Net income per Form 5500                                                                       | <u>\$ 1,896,068</u> | <u>\$ 2,701,338</u> |

\* \* \* \* \*

## **SUPPLEMENTAL SCHEDULE**

**THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES****Administered By Associated Benefits Corporation****(Participating Employer—West Central Cooperative, Group 138)****EIN NUMBER: 42-0241740****PLAN NUMBER: 040****FORM 5500, SCHEDULE H, PART IV, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2014**

---

| <b>(a)</b> | <b>(b) Identity of Issue,<br/>Borrower, Lessor or<br/>Similar Party</b> | <b>(c) Description of Investment<br/>Including Maturity Date, Rate of<br/>Interest, Collateral, Par or Maturity</b> | <b>(e) Current<br/>Value</b> |
|------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------|
| *          | Wells Fargo Bank, N.A.                                                  | General Fund, Investment in The Thrift and Profit Sharing Trust for Cooperatives                                    | \$ 5,585,441                 |
|            | PIMCO Total Return Fund                                                 | Investment in The Thrift and Profit Sharing Trust for Cooperatives maintained at Wells Fargo Bank, N.A.             | 1,051,965                    |
|            | SSgA US Bond Index                                                      | Investment in The Thrift and Profit Sharing Trust for Cooperatives maintained at Wells Fargo Bank, N.A.             | 142,161                      |
|            | SSgA S&P 500 Index                                                      | Investment in The Thrift and Profit Sharing Trust for Cooperatives maintained at Wells Fargo Bank, N.A.             | 3,192,891                    |
|            | US Small-Mid Cap Core Equity Fund                                       | Investment in The Thrift and Profit Sharing Trust for Cooperatives maintained at Wells Fargo Bank, N.A.             | 2,554,969                    |
|            | Victory Diversified Stock Fund                                          | Investment in The Thrift and Profit Sharing Trust for Cooperatives maintained at Wells Fargo Bank, N.A.             | 3,169,324                    |
|            | SSgA Mid Cap Index                                                      | Investment in The Thrift and Profit Sharing Trust for Cooperatives maintained at Wells Fargo Bank, N.A.             | 286,437                      |

(Continued)

**THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES****Administered By Associated Benefits Corporation****(Participating Employer—West Central Cooperative, Group 138)****EIN NUMBER: 42-0241740****PLAN NUMBER: 040****FORM 5500, SCHEDULE H, PART IV, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2014**

---

| <b>(a)</b> | <b>(b) Identity of Issue,<br/>Borrower, Lessor or<br/>Similar Party</b> | <b>(c) Description of Investment<br/>Including Maturity Date, Rate of<br/>Interest, Collateral, Par or Maturity</b> | <b>(e) Current<br/>Value</b> |
|------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------|
|            | SSgA Global Equity Fund                                                 | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A.       | \$ 92,540                    |
|            | PIMCO Inflation Response<br>Multi-Asset Institutional                   | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A.       | 16,581                       |
|            | MFS Institutional International<br>Equity Fund                          | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A.       | 1,340,771                    |
|            | Vanguard Target<br>Retirement                                           | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A.       | 98,217                       |
|            | Vanguard Target<br>Retirement 2010                                      | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A.       | 83,620                       |
|            | Vanguard Target<br>Retirement 2015                                      | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A.       | 417,878                      |
|            | Vanguard Target<br>Retirement 2020                                      | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A.       | 662,637                      |
|            | Vanguard Target<br>Retirement 2025                                      | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A.       | 595,566                      |
|            | Vanguard Target<br>Retirement 2030                                      | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A.       | 641,920                      |

(Continued)

# THE RESTATED THRIFT/PROFIT SHARING PLAN FOR COOPERATIVES

Administered By Associated Benefits Corporation

(Participating Employer—West Central Cooperative, Group 138)

EIN NUMBER: 42-0241740

PLAN NUMBER: 040

FORM 5500, SCHEDULE H, PART IV, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2014

| (a) | (b) Identity of Issue,<br>Borrower, Lessor or<br>Similar Party | (c) Description of Investment<br>Including Maturity Date, Rate of<br>Interest, Collateral, Par or Maturity    | (e) Current<br>Value |
|-----|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|----------------------|
|     | Vanguard Target<br>Retirement 2035                             | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A. | \$ 819,610           |
|     | Vanguard Target<br>Retirement 2040                             | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A. | 231,444              |
|     | Vanguard Target<br>Retirement 2045                             | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A. | 296,200              |
|     | Vanguard Target<br>Retirement 2050                             | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A. | 256,579              |
|     | Vanguard Target<br>Retirement 2055                             | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A. | 32,473               |
|     | Vanguard Target<br>Retirement 2060                             | Investment in The Thrift and Profit<br>Sharing Trust for Cooperatives<br>maintained at Wells Fargo Bank, N.A. | 3,439                |
| *   | Notes receivable from participants                             | Maturing 2015–2027 at interest rates<br>of 4.25% to 6.50%.                                                    | 459,705              |
|     |                                                                | Adjustment from fair value to contract value for<br>fully benefit responsive investment contracts             | <u>(85,794)</u>      |
|     |                                                                |                                                                                                               | <u>\$ 21,946,574</u> |

\* Known to be a party-in-interest.  
Note: column (d) is not applicable for participant directed investments and therefore has been omitted.

See accompanying Independent Auditors' Report.

(Concluded)

**Plan Name:** The Restated Thrift/Profit Sharing Plan for Cooperatives  
**Plan Sponsor EIN:** 42-0241740  
**ERISA 3-digit Plan #:** 040  
**Plan Year Ending:** 12/31/2014

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Schedule H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant ("IQPA").

| Form/Schedule | Line #  | Description                                                 | Attachment |
|---------------|---------|-------------------------------------------------------------|------------|
| 5500 Sch. H   | Line 3  | Financial Statements used in formulating the IQPA's opinion | X          |
| 5500 Sch. H   | Line 4i | Schedule of Assets (Held at End of Year)                    | X          |
| 5500 Sch. H   | Line 4i | Schedule of Assets (Acquired and Disposed of Within Year)   |            |
| 5500 Sch. H   | Line 4j | Schedule of Reportable Transactions                         |            |
| 5500 Sch. H   | Line 4a | Schedule of Delinquent Participant Contributions            |            |
|               |         |                                                             |            |

**Plan Name:** The Restated Thrift/Profit Sharing Plan for Cooperatives  
**Plan Sponsor EIN:** 42-0241740  
**ERISA 3-digit Plan #:** 040  
**Plan Year Ending:** 12/31/2014

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Schedule H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant ("IQPA").

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| 5500 Sch. H   | Line 4j | Schedule of Reportable Transactions                         |            |
| 5500 Sch. H   | Line 4a | Schedule of Delinquent Participant Contributions            |            |
|               |         |                                                             |            |

| Name or Source of Eligible Indirect Compensation | Fund                                 | Description of Services           | Annual Exp<br>Net % / Per<br>\$1,000 |
|--------------------------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| Victory Capital Management                       | EB Diversified Stock Fund            | Investment Management of the Fund | n/a                                  |
| Massachusetts Financial Services Co.             | MFS Inst Intl Equity Fund            | Investment Management of the Fund | 0.72%/<br>\$7.20                     |
| Pimco LLC                                        | Pimco Total Return                   | Investment Management of the Fund | 0.46%/<br>\$4.60                     |
| Pimco LLC                                        | Pimco Inflation Response Multi-Asset | Investment Management of the Fund | .90%/<br>\$9.00                      |
| Atlanta Capital Management                       | US Small-Mid Cap Core Equity fund    | Investment Management of the Fund | 0.7411%/<br>\$7.41                   |