

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2014
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>06/01/2014</u> and ending <u>05/31/2015</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>THE MENNEL MILLING COMPANY EMPLOYEES' PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u> 1c Effective date of plan <u>06/26/1956</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THE MENNEL MILLING COMPANY</u> <u>128 WEST CROCKER STREET</u> <u>FOSTORIA, OH 44830</u>	2b Employer Identification Number (EIN) <u>34-4302060</u> 2c Plan Sponsor's telephone number <u>419-435-8151</u> 2d Business code (see instructions) <u>311200</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>12/22/2015</u>	<u>LORI KITCHEN</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 264
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 122
a(2) Total number of active participants at the end of the plan year	6a(2) 113
b Retired or separated participants receiving benefits	6b 91
c Other retired or separated participants entitled to future benefits.....	6c 40
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 244
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 16
f Total. Add lines 6d and 6e	6f 260
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1B 1I	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 06/01/2014 and ending 05/31/2015

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

A Name of plan THE MENNEL MILLING COMPANY EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE MENNEL MILLING COMPANY	D Employer Identification Number (EIN) 34-4302060

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month 06 Day 01 Year 2014			
2 Assets:			
a Market value	2a	29081360	
b Actuarial value	2b	27202891	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	101	11666539	11666539
b For terminated vested participants	41	2916846	2916846
c For active participants	122	9122444	9122444
d Total	264	23705829	23705829
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.46%	
6 Target normal cost	6	115000	

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

SIGN HERE	Signature of actuary JAMES P. VAN VLEET Type or print name of actuary FINDLEY DAVIES Firm name 65 EAST STATE STREET SUITE 1300 COLUMBUS, OH 43215 Address of the firm	12/22/2015 Date 14-05701 Most recent enrollment number 614-453-4650 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1791910
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9 Amount remaining (line 7 minus line 8)	0	1791910
10 Interest on line 9 using prior year's actual return of <u>13.48</u> %	0	241549
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		363119
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.29</u> %		22840
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		385959
d Portion of (c) to be added to prefunding balance		385959
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	2419418

Part III Funding Percentages		
14 Funding target attainment percentage	14	104.54 %
15 Adjusted funding target attainment percentage	15	114.75 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/26/2015	500000	0			
			Totals ▶	18(b)	500000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	470144
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6).....	31a	115000										
b Excess assets, if applicable, but not greater than line 31a	31b	115000										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment.....</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td></td> <td></td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment.....	0	0	b Waiver amortization installment		
	Outstanding Balance	Installment										
a Net shortfall amortization installment.....	0	0										
b Waiver amortization installment												
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35).....	36	0										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	470144										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	470144										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0										
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years	40	0										

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

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

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

For calendar plan year 2014 or fiscal plan year beginning **06/01/2014** and ending **05/31/2015**

A Name of plan THE MENNEL MILLING COMPANY EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE MENNEL MILLING COMPANY	D Employer Identification Number (EIN) 34-4302060

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

KEY TRUST COMPANY OF OHIO, N.A.

34-0797057

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 13 19 21 28 62	NONE	92667	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MASSMUTUAL RETIREMENT SERVICES

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	18485	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning	06/01/2014	and ending	05/31/2015
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A Name of plan THE MENNEL MILLING COMPANY EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN)	001
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 THE MENNEL MILLING COMPANY	D Employer Identification Number (EIN) 34-4302060
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	KEY TRUST MULT INVST TRST EB TRUSTS
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b Name of sponsor of entity listed in (a):	KEYBANK NATIONAL ASSOCIATION
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c EIN-PN	34-6514544-001	d Entity code	C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	533119
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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)	
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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)	
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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)	
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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)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

b Name of sponsor of entity listed in (a):	
---	--

c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
-----------------	--	----------------------	--	---	--

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning 06/01/2014 and ending 05/31/2015		
A Name of plan THE MENNEL MILLING COMPANY EMPLOYEES' PENSION PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE MENNEL MILLING COMPANY		D Employer Identification Number (EIN) 34-4302060

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	3642	1368
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	12620	260
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	709713	533119
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	28371294	29199745
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	29097269	29734492

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	29097269	29734492
---	-----------	----------	----------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	500000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		500000

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1312827	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1312827

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-1301987	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-1301987

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1546900
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2057740

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1309365	
(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)		1309365
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)	111152	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		111152
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1420517

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		637223
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: ALLEN, GIBBS & HOULIK

(2) EIN: 48-1032601

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
For calendar plan year 2014 or fiscal plan year beginning 06/01/2014 and ending 05/31/2015		
A Name of plan THE MENNEL MILLING COMPANY EMPLOYEES' PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE MENNEL MILLING COMPANY		D Employer Identification Number (EIN) 34-4302060
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 34-1974250		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3 3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☒ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2014 v. 140124		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

***THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN***

FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULES

YEAR ENDED MAY 31, 2015

WITH

INDEPENDENT AUDITOR'S REPORT

THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN

FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULES

YEAR ENDED MAY 31, 2015

WITH

INDEPENDENT AUDITOR'S REPORT

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULES

Year Ended May 31, 2015

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All other supplemental schedules required by the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted as they are not applicable.	

*This is a copy of the Plan's annual financial statements reproduced
from an electronic file. An original copy of this document
is available at the Company's office.*

INDEPENDENT AUDITOR'S REPORT

The Pension Committee
The Menne~~l~~ Milling Company
Employees' Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Menne~~l~~ Milling Company Employees' Pension Plan (Plan), which comprise the statements of net assets available for benefits and accumulated plan benefits as of May 31, 2015 and 2014, and the related statements of changes in net assets available for benefits and changes in accumulated plan benefits for the year ended May 31, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on 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 or provided by KeyBank, N.A., the Trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certifications from the Trustee as of May 31, 2015 and 2014, and for the year ended May 31, 2015, 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.

Other Matter

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions, as of or for the year ended May 31, 2015, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided 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.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

December 8, 2015
Wichita, KS

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

May 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Investments, at fair value:		
Equity mutual funds	\$ 23,822,270	\$ 23,021,043
Fixed income mutual funds	5,377,475	5,350,251
Cash equivalents	<u>533,119</u>	<u>709,713</u>
	29,732,864	29,081,007
 Cash	 1,368	 3,642
 Receivables:		
Accrued interest and dividends	 <u>260</u>	 <u>12,620</u>
 Net assets available for benefits	 <u><u>\$ 29,734,492</u></u>	 <u><u>\$ 29,097,269</u></u>

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

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended May 31, 2015

Additions:

Additions to net assets attributed to:

Investment income:

Net change in fair value of investments \$ 10,840

Interest and dividends 1,546,900

Net investment income 1,557,740

Employer contributions 500,000

Total additions 2,057,740

Deductions:

Deductions from net assets attributed to:

Benefits paid 1,309,365

Administrative expenses 111,152

Total deductions 1,420,517

Net change 637,223

Net assets available for Benefits:

Beginning of year 29,097,269

End of year \$ 29,734,492

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

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

STATEMENTS OF ACCUMULATED PLAN BENEFITS

May 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Actuarial present value of accumulated plan benefits		
Vested benefits for:		
Participants currently receiving payments	\$ 15,728,514	\$ 13,561,338
Other participants	<u>18,093,029</u>	<u>16,850,081</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 33,821,543</u></u>	<u><u>\$ 30,411,419</u></u>

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

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

Year Ended May 31, 2015

Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 30,411,419</u>
Increase (decrease) during the year due to:	
Benefits paid	(1,309,365)
Interest accumulated	1,264,661
Change in actuarial assumptions	2,504,123
Change in interest rate	1,075,061
Other	<u>(124,356)</u>
Net increase	<u>3,410,124</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 33,821,543</u>

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

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following brief description of The Mennel Milling Company Employees' Pension Plan (Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General – The Plan is a defined benefit pension plan covering all employees of The Mennel Milling Company (Company) except leased employees and employees who are non-resident aliens. To become a Plan Participant, an eligible employee must complete 1,000 hours of service in the first 12 months of employment or any Plan year commencing after the first day of employment. Effective January 1, 2008, the Company has frozen the Plan limiting participation to those employees hired on or before December 31, 2007. Effective December 31, 2012, the Company has frozen the Plan in its entirety and no benefits shall accrue after such date. Compensation earned by a Participant after this date will be disregarded, and no additional benefits shall accrue. The Plan is subject to the provision of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits – Employees are entitled to monthly pension benefits beginning at normal retirement age (65) with at least five years of eligible service.

Salaried – 1.35% of the Average Monthly Compensation plus 0.65% of the Average Monthly Compensation in excess of Covered Compensation multiplied by Credited Service up to 35 years (minimum of 120 payments guaranteed).

Hourly – Credited Service multiplied by the Applicable Benefit Rate indicated below for the employee classification and location:

Location	Job Class	Benefit Rate as of January 1, 2011
Virginia	1	\$ 24.00
	2	29.00
Michigan	1	22.25
	2	28.00
Bucyrus Flour		
Troy Elevator		
Foraker Elevator		
Valley Grain		
Indiana		
Old Dominion	1	21.00
Illinois	1	23.00
Class 8 Truck Repair	1	19.50
	2	37.25
MMC Transport (as of November 1, 2011)		32.25

Hourly Mill – Effective November 1, 2011 credited service will be multiplied by the applicable benefit rate of \$32.25.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (CONTINUED)

The monthly pension benefit is calculated the same as above for employees who choose to retire after age 65. Salaried employees who have at least seven years of service may choose to retire any time between ages 60 and 65. There is no reduction of benefits if benefits are deferred until the normal date of retirement. For those employees who elect an immediate early retirement benefit, benefits will be reduced actuarially to reflect the longer period of time benefits are calculated to be paid.

Hourly corporate and hourly mill employees who have at least 10 years of service may choose to retire between the ages of 60 and 65. There is no reduction of benefits if benefits are deferred until the normal date of retirement. For those employees who elect an immediate early retirement benefit, benefits will be reduced actuarially to reflect the longer period of time benefits are calculated to be paid.

Prior to the commencement date of benefit payments, the Participant may elect in writing, subject to pension committee approval, to receive monthly retirement income in one of the forms listed below.

An election by a married Participant in favor of a form other than the Participant's spouse as beneficiary will require the written consent of the spouse. Each of the alternative forms shall be the actuarial equivalent of the monthly retirement income payable under the basic form, determined as of the commencement of benefits hereunder.

The basic form and alternative forms of payment are as follows:

- a. A monthly income payable for the Participant's lifetime (Life Only Option).
- b. A lump-sum payment not to exceed \$10,000 to the Participant. This election may be revoked in writing at any time prior to the commencement of benefits. If a terminating or retiring Participant's vested accrued benefit, as of the date of termination or retirement, does not exceed \$5,000, the Pension Committee may direct, without consent, the benefit be distributed in this manner. The Participant has the option to determine whether any amounts between \$5,000 and \$10,000 will be distributed as a lump sum payment.
- c. A monthly income payable for the lifetime of the Participant, with 100%, 75% or 50% of this benefit payable to the designated joint annuitant (100%, 75% and 50% Joint and Survivor Annuity Options).
- d. A reduced monthly benefit payable for the Participant's lifetime with the provision that if the Participant dies before receiving 120 monthly payments, the remainder of the 120 payments will be paid to the Participant's beneficiary (not necessarily the Participant's spouse) (Ten Year Certain and Life Option). If the designated beneficiary dies before the Participant, the Participant may name another beneficiary to receive any remaining payments still due following the Participant's death.

Any other optional form of payment can be approved by the Pension Committee on a non-discriminatory basis. In the event no written election is effectively made, the manner of distribution shall be as provided in (c.) above, with the 50% option.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (CONTINUED)

Death Benefits – In the event of a Vested Participant's death after 5 years of service but prior to benefit commencement, a 50% Survivor Annuity will be paid to the Participant's spouse. Benefits to the spouse are payable on the earliest possible retirement date. The benefit payable is the Participant's accrued benefit at date of death, reduced actuarially for survivor annuity and reduced for early commencement (if applicable) by the Early Retirement reduction formula described above. The benefit is fully subsidized by the Company.

In the event of a retired Participant's death, a \$3,500 lump-sum death benefit will be paid to the retired Participant's beneficiary or estate.

No death benefit is payable before a Participant's normal retirement date if death occurs before completing 5 years of service and/or without being survived by a spouse.

If a Participant dies after the commencement of benefits, the spouse or beneficiary will receive the remainder of payments in the form elected by the Participant. The spouse or beneficiary may make a written request for approval of the Pension Committee to distribute the remainder of payments in a lump-sum distribution.

Disability Benefits – An Hourly or Hourly Mill Participant who has completed 15 years of Eligibility Service and is eligible for Federal Social Security Disability may be eligible to receive disability retirement benefits. A salaried Participant who has completed 10 years of Eligibility Service and is eligible for Federal Social Security Disability may also be eligible to receive disability retirement benefits.

A Participant will be judged permanently and totally disabled by the Pension Committee when the Committee has received satisfactory proof. If an Hourly or Hourly Mill Participant qualifies, the monthly Disability Retirement Benefit the Participant receives will be determined in the same manner as under Early Retirement. The age 60 actuarial reduction factor shall be used for disability retirement prior to age 60.

If a salaried Participant qualifies, the monthly Disability Retirement Benefit the Participant receives will begin accruing immediately, reduced by any workers' compensation benefits payable or any other disability or sickness and accident benefits paid from other company-financed programs.

Credited Service – Credited service is the number of years and fractional years of employment with the Employer which is recognized for the purpose of computing benefits under the Plan in which service is awarded for all continuous employment with the employer ending when the Participant retires, dies, becomes disabled, has a break in service, or ceases participation in the Plan. Periods during which the Participant worked for either The Mennel Milling Company of Michigan or Roanoke City Mills, Inc. prior to July 1, 1976, are excluded. If the Participant becomes disabled before having 15 years of Credited Service, the Participant will continue to earn Credited Service while disabled until either the Participant is credited with 15 years of Credited Service or becomes 65, whichever is earlier. Credited Service is computed to the nearest 1/12th of a year, so the Participant generally will receive 1/12th year of service for each month of employment.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (CONTINUED)

Year of Eligibility Service – A year of Eligibility Service is a 12-month period used to calculate when the Participant will be entitled to receive a benefit under the Plan, in which service is awarded for all continuous employment with the Employer ending when the Participant retires, dies, becomes disabled, has a break in service, or ceases participation in the Plan, provided that service prior to July 1, 1976, with either The Mennel Milling Company of Michigan or Roanoke City Mills, Inc. is included only if the Participant was a participant in this Plan on June 30, 1976. Eligibility Service, in general, includes all employment with the Company and is computed to the nearest 1/12th of a year, so the Participant will receive 1/12th year of service for each month of employment.

Vesting – Employees are not vested until after five years of service, at which time they are 100% vested.

2. SUMMARY OF ACCOUNTING POLICIES

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statements. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

Investment Valuation and Income Recognition – The Plan's investments are stated at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Actuarial Present Value of Accumulated Plan Benefits – Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' years of Credited Service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included to the extent they are deemed attributable to employee service rendered to the valuation date.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

The actuarial present value of accumulated Plan benefits is determined by an independent actuary, The MassMutual Financial Group, and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of June 1, 2015 for life expectancy of pre-retirement participants is derived from the IRC Sec. 430, 2015 Static non-annuitant tables for males and females and for post-retirement participants, the IRC Sec. 430, 2015 Static annuitant tables for males and females. As of June 1, 2014, life expectancy of pre-retirement participants was derived from the 2014 non-annuitant mortality tables for males and females and for post-retirement participants was derived from the 2014 annuitant mortality tables for males and females.

As of June 1, 2015 and 2014, other actuarial assumptions used were: retirement age assumptions (the weighted average retirement age is 64.28 years), and investment return. The June 1, 2015 and 2014 valuations include an assumed average rate of return of 6.24% and 6.46%, respectively. The foregoing actuarial assumptions are based on the presumption the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Payment of Benefits – Benefit payments to participants are recorded upon distribution.

Administrative Expenses – Plan fees and expenses, including fees and expenses connected with the providing or administrative services by external providers, are paid from Plan assets.

Subsequent Events – These financial statements considered subsequent events through December 8, 2015 the date these financial statements were available to be issued.

3. INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the DOL's Rules Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect of the following information certified by KeyBank, N.A., the Trustee of the Plan, except for comparing such information certified by the Trustee to information included in the Plan's financial statements, including the fair values in Note 4 and the supplemental schedules.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

3. INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED) (CONTINUED)

The following table presents the fair value of the investments in this Plan that was certified by KeyBank, N.A. Single investments representing more than 5% of the Plan's net assets as of May 31, 2015 and 2014, are separately identified.

	<u>2015</u>	<u>2014</u>
Investments held by KeyBank, N.A., at fair value:		
Aston Optimum Mid Cap Fund	\$ 2,276,963	\$ 2,326,576
Cullen High Dividend Equity Fund	3,470,377	3,785,937
Harbor International Fund	515,169*	2,729,679
SPDR S&P 500 ETF Trust Fund	4,508,261	3,786,547
Vanguard Morgan Growth Fund	2,215,892	2,818,777
Dodge & Cox International Stock Fund	2,311,153	-- *
Other investments, not greater than 5%	<u>14,435,049</u>	<u>13,633,491</u>
	<u>\$ 29,732,864</u>	<u>\$ 29,081,007</u>
Cash	<u>\$ 1,368*</u>	<u>\$ 3,642*</u>
Accrued interest and dividends receivable	<u>\$ 260*</u>	<u>\$ 12,620*</u>

*Does not represent 5% or more of the Plan's net assets at May 31.

KeyBank, N.A. also certified to the completeness and accuracy of \$10,840 of net change in fair value of investments and \$1,546,900 of interest and dividends related to the aforementioned investments for the year ended May 31, 2015.

During the year ended May 31, 2015, the Plan's investments (including investments bought, sold, and held during the year) changed in value as follows:

Equity mutual funds	\$ 80,592
Fixed income mutual funds	<u>(69,752)</u>
	<u>\$ 10,840</u>

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The following are three levels of inputs that may be used to measure fair value:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual funds

Investments in equity and fixed income mutual funds (open-end investment companies) are valued at executed exchange traded prices or at their closing net asset value (NAV), which is equal to the market value of each mutual fund's investments and other assets, less liabilities, divided by the number of fund shares. Pricing for these securities is typically provided by a recognized pricing service. These investments are valued at level 2 of the valuation hierarchy.

Cash equivalents

Time deposits and repurchase agreements held by the EB Money Market Fund are short-term in nature and are therefore, valued at amortized cost. These investments are classified as level 2 because the valuations are based on observable inputs.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The fair value at May 31, 2015 of the Plan's financial instruments that are valued on a recurring basis is as follows:

	Fair Value Measurements Using			Fair Value
	Level 1	Level 2	Level 3	(Unaudited)
Assets:				
Mutual funds:				
Equity funds	\$ --	\$ 23,822,270	\$ --	\$ 23,822,270
Fixed income funds	--	5,377,475	--	5,377,475
Cash equivalents	--	533,119	--	533,119
Totals	<u>\$ --</u>	<u>\$ 29,732,864</u>	<u>\$ --</u>	<u>\$ 29,732,864</u>

The fair value at May 31, 2014 of the Plan's financial instruments that are valued on a recurring basis is as follows:

	Fair Value Measurements Using			Fair Value
	Level 1	Level 2	Level 3	(Unaudited)
Assets:				
Mutual funds:				
Equity funds	\$ --	\$ 23,021,043	\$ --	\$ 23,021,043
Fixed income funds	--	5,350,251	--	5,350,251
Cash equivalents	--	709,713	--	709,713
Totals	<u>\$ --</u>	<u>\$ 29,081,007</u>	<u>\$ --</u>	<u>\$ 29,081,007</u>

5. FUNDING POLICY

The Company's funding policy is to make annual contributions to the Plan in the amount required to fund benefits and comply with ERISA. Management has made a \$500,000 contribution to the Plan during the fiscal year ending May 31, 2015. Management believes the minimum funding requirements of ERISA have been met for the fiscal year ending May 31, 2015.

6. INCOME TAX STATUS

The Plan received a determination letter from the Internal Revenue Service dated September 22, 2011 stating that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan Administrator believes the Plan is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. Tax years that remain subject to examination in the Plan's major tax jurisdictions are 2012, 2013, 2014, and 2015.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

7. PLAN TERMINATION

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

In the event the Plan terminates, the Pension Committee shall direct the Trustee to compute the value of the portion of the Trust Fund attributable to contributions made by the Employer and held for the benefit of Participants, retired Participants, vested terminated Participants, and spouses eligible to receive benefits. The value of that portion of the Trust Fund, after providing for the Employer's share of administrative expenses of the Plan and Trust, shall be allocated for purposes of paying monthly retirement income and death benefits in the order of precedence indicated and in amounts in accordance with ERISA. The allocation of that portion of the Trust Fund shall be based on the method of payment of monthly retirement income or death benefits specified by the Plan.

In the event the Trust Fund assets on or after the date of termination are insufficient to fund all benefits within any class, the benefits of all higher orders of precedence shall be funded, the benefits of all lower orders of precedence shall be unfunded, and the assets remaining shall be allocated among Participants subject to ERISA. The application of the Trust Fund shall be calculated by the Actuary and certified to the Trustee by the Pension Committee as of the date on which the Plan terminated.

Subject to the restrictions of ERISA, the interest of each Participant eligible to receive benefits shall continue to be held in the Trust Fund or, at the direction of the Pension Committee, the Trust Fund shall be liquidated and each of their interests distributed to them in the form of annuity contracts, annuity payments, installments, or in lump-sum cash payments.

Any funds remaining after the satisfaction of all liabilities to such Participants eligible to receive benefits shall be returned to the Company subject to the limitations of ERISA.

If the Plan should terminate or partially terminate, the rights of all affected Participants to benefits accrue to the date of such termination or partial termination, to the extent then funded, and shall be nonforfeitable.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit the PBGC guarantees.

Whether all Participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

8. RISKS AND UNCERTAINTIES

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

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

9. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan assets are managed by KeyBank, N.A. KeyBank, N.A. is the Trustee as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions.

SUPPLEMENTAL SCHEDULES

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

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

May 31, 2015

Identity of issuer, borrower, lessor, or similar party	Description of investment	Units	Historical Cost	Fair Value (Unaudited)
Equity mutual funds:				
Aston	Optimum Mid Cap Fund	52,610	\$ 1,599,066	\$ 2,276,963
Cullen	High Dividend Equity Fund	201,298	2,640,820	3,470,377
Dodge & Cox	International Stock Fund	51,313	2,322,882	2,311,153
Gotham	Enhanced Return Fund	90,588	1,056,482	1,120,578
Harbor	International Fund	7,167	468,021	515,169
I Shares	Russell 2000 Index Fund	3,325	400,757	411,934
I Shares	Russell Midcap Index Fund	3,335	548,040	579,890
JP Morgan	US Equity Fund	68,450	1,002,123	1,034,279
Neuberger	Berman Emerging Markets Equity Fund	33,678	560,961	560,060
Neuberger	Berman Long Short Fund	59,226	709,452	778,816
Riverpark	Wedgewood Fund	64,712	828,783	1,213,997
Royce	Premier Service Mutual Fund	24,139	487,891	490,253
SPDR	S&P 500 ETF Trust Fund	21,352	2,779,642	4,508,261
T Rowe Price	Emerging Markets Stock Fund	7,936	243,595	271,813
TFS	Market Neutral Fund	40,560	597,678	627,264
Vanguard	Morgan Growth Fund	26,364	1,319,108	2,215,892
Victory	Munder Mid-Cap Core Growth Fund	19,908	419,920	909,416
William Blair	Emerging Markets Growth Fund	38,377	526,779	526,155
Total equity mutual funds			18,512,000	23,822,270
Fixed income mutual funds:				
Baird	Intermediate Bond Fund	107,934	1,202,146	1,206,700
Barclays Bank	Foreign Medium Term Bank Note	150,000	150,000	149,325
Blackrock	Floating Rate Income Fund	23,127	239,336	239,132
I Shares	10+ Year Credit Bond ETF	4,442	266,741	263,899
I Shares	Barclays 3-7 Year Treasury Bond ETF	1,370	166,290	169,442
I Shares	Barclays Intermediate Credit Bond Fund	2,996	327,648	329,470
I Shares	Barclays MBS Bond Fund	8,345	897,225	916,531
I Shares	Iboxx Investment Bond Fund	4,062	476,910	480,413
I Shares	JP Morgan USD Emerging Markets Fund	1,150	128,888	129,226
John Hancock	Global Absolute Return Strategy	53,266	600,173	602,974
Pimco Funds	Total Return Fund	46,500	501,735	497,550
Templeton	Global Bond Fund	31,678	427,410	392,813
Total fixed income mutual funds			5,384,502	5,377,475
Cash equivalents				
*KeyBank, N.A.	E B Money Market Fund	533,119	533,119	533,119
Total assets held for investments			<u>\$ 24,429,621</u>	<u>\$ 29,732,864</u>

*Represents Party-in-Interest

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

SCHEDULE H, LINE 4j- SCHEDULE OF REPORTABLE TRANSACTIONS
(Unaudited)

Year Ended May 31, 2015

<u>Identity of party involved</u>	<u>Description of Asset</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value on Date of Transaction</u>	<u>Net Gain (Loss)</u>
*KeyBank, N.A.	E B Money Market Fund (39 purchases)	\$ 3,889,866	N/A	\$ 3,889,866	3,889,866	N/A
	(32 sales)	N/A	\$ 4,066,459	\$ 4,066,459	4,066,459	--
*KeyBank, N.A.	Dodge & Cox International Stock Fund (3 purchases)	\$ 2,249,804	N/A	\$ 2,249,804	2,249,804	N/A

*Represents Party-in-Interest

Plan: The Mennel Milling Company Employees' Pension Plan
Pln No: 001
EIN: 34-4302060
2014 Schedule SB

Schedule SB, Line 26 - Schedule of Active Participant Data

Number and Average Accrued Benefit¹ of Participants with XX Years of Credited Service											
Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Up	Total
Under 25	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
25 – 29	-	2	6	-	-	-	-	-	-	-	8
	-	-	-	-	-	-	-	-	-	-	-
30 – 34	-	-	3	3	-	-	-	-	-	-	6
	-	-	-	-	-	-	-	-	-	-	-
35 – 39	-	1	6	5	1	-	-	-	-	-	13
	-	-	-	-	-	-	-	-	-	-	-
40 – 44	-	-	6	1	6	-	-	-	-	-	13
	-	-	-	-	-	-	-	-	-	-	-
45 – 49	-	-	4	2	8	1	1	-	-	-	16
	-	-	-	-	-	-	-	-	-	-	-
50 – 54	-	-	7	2	4	5	3	3	1	-	25
	-	-	-	-	-	-	-	-	-	-	17,722
55 – 59	-	-	9	4	3	-	1	5	5	-	27
	-	-	-	-	-	-	-	-	-	-	16,158
60 – 64	-	-	-	3	1	-	2	-	3	1	10
	-	-	-	-	-	-	-	-	-	-	-
65 – 69	-	-	-	-	1	-	-	-	1	1	3
	-	-	-	-	-	-	-	-	-	-	-
70 +	-	-	-	1	-	-	-	-	-	-	1
	-	-	-	-	-	-	-	-	-	-	-
All Ages	-	3	41	21	24	6	7	8	10	2	122
	-	-	3,659	5,878	14,832	-	-	-	-	-	13,095

¹ Average annual accrued benefit amounts are shown only for those age/service cells with 20 or more costed active participants. Salaries are limited by the by the IRC Section 401(a)(17) limit

Actuarial Assumptions

Many of the factors affecting the funding cost and liability cost of the Plan are variables which cannot be predicted with certainty. The following actuarial assumptions have either been mandated by statute and regulation or selected to reasonably anticipate future experience with respect to these variables.

Funding Target and Liability for Maximum Contribution

Interest Rate for Funding Target:	February, 2014 24 month average IRS Segmented Yield Curve limited by 2014 MAP-21 corridor reflecting HATFA
Interest Rate for Liability for Maximum Contribution and PBGC Premium:	February, 2014 24 month average IRS Segmented Yield Curve without regard to MAP-21 corridor

	Funding Target	Max. Cont.	PBGC Premium
1st Segment	4.99%	1.22%	1.22%
2nd Segment	6.32%	4.06%	4.06%
3rd Segment	6.99%	5.09%	5.09%

Preretirement Mortality:	IRC Sec 430 2014 Static Non-Annuitant Tables
Postretirement Mortality:	IRC Sec 430 2014 Static Annuitant Tables
Retirement Age:	Tabular (see rates on next page)
Termination:	Tabular (see rates on next page)
Incidence of Disability:	Tabular (see rates on next page)
Asset Smoothing Rate	8.00% but not greater than the appropriate third segment rate for each year as described in Treasury Regulation 430(h) and associated guidance.
Marriage:	It is assumed that 80% of males and 70% of female participants are married and that a male is same age as his female spouse.
Expenses:	\$115,000 for 2014, 2 year avg. of administrative expense

ASC 960 Liabilities and Present Value of Future Benefits

Interest:	4.25%
Mortality:	IRC Sec 430 2014 Static Non-Annuitant and Annuitant Tables

All other assumptions are the same as those used in the measure of Funding Target as stated above.

Summary of Changes to Actuarial Assumptions

The mortality assumption has been changed from the prescribed tables for 2013 to the prescribed tables for use in 2014.

Actuarial Assumptions

Incidence of Disability for Hourly Participants (sample rates)

<u>Age</u>	<u>Male Rate</u>	<u>Female Rate</u>
25	0.00038	0.00047
30	0.00048	0.00080
35	0.00069	0.00136
40	0.00117	0.00211
45	0.00202	0.00323
50	0.00358	0.00533
55	0.00722	0.00952
60	0.01256	0.11590

Termination (sample rates)

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	0.04920	0.07440
30	0.03400	0.04920
35	0.02370	0.03400
40	0.01310	0.02370
45	0.00660	0.13100
50	0.00000	0.00660
55	0.00000	0.00000
60	0.00000	0.00000
65	0.00000	0.00000

Assumed Retirement Age

<u>Age</u>	<u>Probability of Retirement</u>
62	20.00%
63	5.00%
64	5.00%
65	1.00%

Weighted Average Retirement Age: 64.28

Funding Methods

Actuarial Cost Method

The Target Normal Cost is equal to the present value as of the valuation date of the increase in the accrued benefit arising from the service increase in the current plan year plus administrative expenses expected to be paid out of plan assets. The Funding Target as of the valuation date is the present value of the accrued benefit as of the valuation date.

Asset Valuation Method

The Actuarial Value of Assets is determined using a 3-year averaging method described in IRS Notice 2009-22.

Summary of Plan Sponsor Elections

Actuarial Value of Assets

Asset Valuation:

Averaging Method

Election Effective Date:

June 1, 2009

Yield Curve

Applicable Month:

February

Election Effective Date:

June 1, 2010

Summary of Changes to Funding Methods

None

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

SCHEDULE H, LINE 4j- SCHEDULE OF REPORTABLE TRANSACTIONS
(Unaudited)

Year Ended May 31, 2015

Identity of party involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value on Date of Transaction	Net Gain (Loss)
*KeyBank, N.A.	E B Money Market Fund (39 purchases) (32 sales)	\$ 3,889,866	N/A \$	3,889,866 \$	3,889,866	N/A
		N/A \$	4,066,459	4,066,459	4,066,459 \$	--
*KeyBank, N.A.	Dodge & Cox International Stock Fund (3 purchases)	\$ 2,249,804	N/A \$	2,249,804 \$	2,249,804	N/A

*Represents Party-in-Interest

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
---	--	---

For calendar plan year 2014 or fiscal plan year beginning 06/01/2014 and ending 05/31/2015

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

A Name of plan The Mennel Milling Company Employees' Pension Plan	B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF The Mennel Milling Company	D Employer Identification Number (EIN) 34-4302060
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information				
1 Enter the valuation date: Month <u>06</u> Day <u>01</u> Year <u>2014</u>				
2 Assets:				
a Market value.....				2a <u>29081360</u>
b Actuarial value.....				2b <u>27202891</u>
3 Funding target/participant count breakdown				
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target	
b For terminated vested participants.....	101	11666539	11666539	
c For active participants.....	41	2916846	2916846	
d Total.....	122	9122444	9122444	
	264	23705829	23705829	
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐				
a Funding target disregarding prescribed at-risk assumptions				4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor				4b
5 Effective interest rate.....				5 <u>6.46%</u>
6 Target normal cost.....				6 <u>115000</u>

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

SIGN HERE	 Signature of actuary	<u>12/22/2015</u> Date
JAMES P. VAN VLEET Type or print name of actuary		1405701 Most recent enrollment number
FINDLEY DAVIES Firm name		614-453-4650 Telephone number (including area code)
65 East State Street Suite 1300 Columbus OH 43215 Address of the firm		

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	1791910
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9 Amount remaining (line 7 minus line 8)	0	1791910
10 Interest on line 9 using prior year's actual return of <u>13.48</u> %	0	241549
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		363119
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.29</u> %		22840
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		385959
d Portion of (c) to be added to prefunding balance.....		385959
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	2419418

Part III Funding Percentages

14 Funding target attainment percentage	14	104.54 %
15 Adjusted funding target attainment percentage	15	114.75 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/26/2015	500000	0			
Totals ►			18(b)	500000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	470144

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99%	2nd segment: 6.32%	3rd segment: 6.99%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	115000	
b Excess assets, if applicable, but not greater than line 31a	31b	115000	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	470144	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	470144	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Plan: The Mennel Milling Company Employees' Pension Plan
Pln No: 001
EIN: 34-4302060
2014 Schedule SB

Schedule SB, Line 19- Discounted Employer Contributions

The following employer contributions for the 2014 year were made or will be made by the dates below:

Effective Interest Rate: 6.46%

Date	Amount	Amount Discounted To 06/01/2014
05/26/2015	\$ 500,000	\$ 470,144

Plan: The Mennel Milling Company Employees' Pension Plan
Pln No: 001
EIN: 34-4302060
2014 Schedule SB

Schedule SB, Line 22 - Weighted Average Retirement Age

The weighted average retirement age is determined by weighting each retirement age by the probability of retirement, then summing the weighted retirement ages.

Age	Retirement Rate	Weighted Age
62	20%	12.40
63	5%	2.52
64	5%	2.43
65	100%	46.93
Average Retirement Age		64.28

***THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN***

FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULES

YEAR ENDED MAY 31, 2015

WITH

INDEPENDENT AUDITOR'S REPORT

THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN

FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULES

YEAR ENDED MAY 31, 2015

WITH

INDEPENDENT AUDITOR'S REPORT

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULES

Year Ended May 31, 2015

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Notes to Financial Statements	7 – 16
Supplemental Schedules:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	17
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All other supplemental schedules required by the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted as they are not applicable.	

*This is a copy of the Plan's annual financial statements reproduced
from an electronic file. An original copy of this document
is available at the Company's office.*

INDEPENDENT AUDITOR'S REPORT

The Pension Committee
The Menne~~l~~ Milling Company
Employees' Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Menne~~l~~ Milling Company Employees' Pension Plan (Plan), which comprise the statements of net assets available for benefits and accumulated plan benefits as of May 31, 2015 and 2014, and the related statements of changes in net assets available for benefits and changes in accumulated plan benefits for the year ended May 31, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on 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 or provided by KeyBank, N.A., the Trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certifications from the Trustee as of May 31, 2015 and 2014, and for the year ended May 31, 2015, 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.

Other Matter

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions, as of or for the year ended May 31, 2015, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided 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.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

December 8, 2015
Wichita, KS

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

May 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Investments, at fair value:		
Equity mutual funds	\$ 23,822,270	\$ 23,021,043
Fixed income mutual funds	5,377,475	5,350,251
Cash equivalents	<u>533,119</u>	<u>709,713</u>
	29,732,864	29,081,007
 Cash	 1,368	 3,642
 Receivables:		
Accrued interest and dividends	 <u>260</u>	 <u>12,620</u>
 Net assets available for benefits	 <u><u>\$ 29,734,492</u></u>	 <u><u>\$ 29,097,269</u></u>

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

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended May 31, 2015

Additions:

Additions to net assets attributed to:

Investment income:

Net change in fair value of investments \$ 10,840

Interest and dividends 1,546,900

Net investment income 1,557,740

Employer contributions 500,000

Total additions 2,057,740

Deductions:

Deductions from net assets attributed to:

Benefits paid 1,309,365

Administrative expenses 111,152

Total deductions 1,420,517

Net change 637,223

Net assets available for Benefits:

Beginning of year 29,097,269

End of year \$ 29,734,492

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

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

STATEMENTS OF ACCUMULATED PLAN BENEFITS

May 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Actuarial present value of accumulated plan benefits		
Vested benefits for:		
Participants currently receiving payments	\$ 15,728,514	\$ 13,561,338
Other participants	<u>18,093,029</u>	<u>16,850,081</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 33,821,543</u></u>	<u><u>\$ 30,411,419</u></u>

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

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

Year Ended May 31, 2015

Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 30,411,419</u>
Increase (decrease) during the year due to:	
Benefits paid	(1,309,365)
Interest accumulated	1,264,661
Change in actuarial assumptions	2,504,123
Change in interest rate	1,075,061
Other	<u>(124,356)</u>
Net increase	<u>3,410,124</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 33,821,543</u>

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

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following brief description of The Mennel Milling Company Employees' Pension Plan (Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General – The Plan is a defined benefit pension plan covering all employees of The Mennel Milling Company (Company) except leased employees and employees who are non-resident aliens. To become a Plan Participant, an eligible employee must complete 1,000 hours of service in the first 12 months of employment or any Plan year commencing after the first day of employment. Effective January 1, 2008, the Company has frozen the Plan limiting participation to those employees hired on or before December 31, 2007. Effective December 31, 2012, the Company has frozen the Plan in its entirety and no benefits shall accrue after such date. Compensation earned by a Participant after this date will be disregarded, and no additional benefits shall accrue. The Plan is subject to the provision of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits – Employees are entitled to monthly pension benefits beginning at normal retirement age (65) with at least five years of eligible service.

Salaried – 1.35% of the Average Monthly Compensation plus 0.65% of the Average Monthly Compensation in excess of Covered Compensation multiplied by Credited Service up to 35 years (minimum of 120 payments guaranteed).

Hourly – Credited Service multiplied by the Applicable Benefit Rate indicated below for the employee classification and location:

Location	Job Class	Benefit Rate as of January 1, 2011
Virginia	1	\$ 24.00
	2	29.00
Michigan	1	22.25
	2	28.00
Bucyrus Flour		
Troy Elevator		
Foraker Elevator		
Valley Grain		
Indiana		
Old Dominion	1	21.00
Illinois	1	23.00
Class 8 Truck Repair	1	19.50
	2	37.25
MMC Transport (as of November 1, 2011)		32.25

Hourly Mill – Effective November 1, 2011 credited service will be multiplied by the applicable benefit rate of \$32.25.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (CONTINUED)

The monthly pension benefit is calculated the same as above for employees who choose to retire after age 65. Salaried employees who have at least seven years of service may choose to retire any time between ages 60 and 65. There is no reduction of benefits if benefits are deferred until the normal date of retirement. For those employees who elect an immediate early retirement benefit, benefits will be reduced actuarially to reflect the longer period of time benefits are calculated to be paid.

Hourly corporate and hourly mill employees who have at least 10 years of service may choose to retire between the ages of 60 and 65. There is no reduction of benefits if benefits are deferred until the normal date of retirement. For those employees who elect an immediate early retirement benefit, benefits will be reduced actuarially to reflect the longer period of time benefits are calculated to be paid.

Prior to the commencement date of benefit payments, the Participant may elect in writing, subject to pension committee approval, to receive monthly retirement income in one of the forms listed below.

An election by a married Participant in favor of a form other than the Participant's spouse as beneficiary will require the written consent of the spouse. Each of the alternative forms shall be the actuarial equivalent of the monthly retirement income payable under the basic form, determined as of the commencement of benefits hereunder.

The basic form and alternative forms of payment are as follows:

- a. A monthly income payable for the Participant's lifetime (Life Only Option).
- b. A lump-sum payment not to exceed \$10,000 to the Participant. This election may be revoked in writing at any time prior to the commencement of benefits. If a terminating or retiring Participant's vested accrued benefit, as of the date of termination or retirement, does not exceed \$5,000, the Pension Committee may direct, without consent, the benefit be distributed in this manner. The Participant has the option to determine whether any amounts between \$5,000 and \$10,000 will be distributed as a lump sum payment.
- c. A monthly income payable for the lifetime of the Participant, with 100%, 75% or 50% of this benefit payable to the designated joint annuitant (100%, 75% and 50% Joint and Survivor Annuity Options).
- d. A reduced monthly benefit payable for the Participant's lifetime with the provision that if the Participant dies before receiving 120 monthly payments, the remainder of the 120 payments will be paid to the Participant's beneficiary (not necessarily the Participant's spouse) (Ten Year Certain and Life Option). If the designated beneficiary dies before the Participant, the Participant may name another beneficiary to receive any remaining payments still due following the Participant's death.

Any other optional form of payment can be approved by the Pension Committee on a non-discriminatory basis. In the event no written election is effectively made, the manner of distribution shall be as provided in (c.) above, with the 50% option.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (CONTINUED)

Death Benefits – In the event of a Vested Participant's death after 5 years of service but prior to benefit commencement, a 50% Survivor Annuity will be paid to the Participant's spouse. Benefits to the spouse are payable on the earliest possible retirement date. The benefit payable is the Participant's accrued benefit at date of death, reduced actuarially for survivor annuity and reduced for early commencement (if applicable) by the Early Retirement reduction formula described above. The benefit is fully subsidized by the Company.

In the event of a retired Participant's death, a \$3,500 lump-sum death benefit will be paid to the retired Participant's beneficiary or estate.

No death benefit is payable before a Participant's normal retirement date if death occurs before completing 5 years of service and/or without being survived by a spouse.

If a Participant dies after the commencement of benefits, the spouse or beneficiary will receive the remainder of payments in the form elected by the Participant. The spouse or beneficiary may make a written request for approval of the Pension Committee to distribute the remainder of payments in a lump-sum distribution.

Disability Benefits – An Hourly or Hourly Mill Participant who has completed 15 years of Eligibility Service and is eligible for Federal Social Security Disability may be eligible to receive disability retirement benefits. A salaried Participant who has completed 10 years of Eligibility Service and is eligible for Federal Social Security Disability may also be eligible to receive disability retirement benefits.

A Participant will be judged permanently and totally disabled by the Pension Committee when the Committee has received satisfactory proof. If an Hourly or Hourly Mill Participant qualifies, the monthly Disability Retirement Benefit the Participant receives will be determined in the same manner as under Early Retirement. The age 60 actuarial reduction factor shall be used for disability retirement prior to age 60.

If a salaried Participant qualifies, the monthly Disability Retirement Benefit the Participant receives will begin accruing immediately, reduced by any workers' compensation benefits payable or any other disability or sickness and accident benefits paid from other company-financed programs.

Credited Service – Credited service is the number of years and fractional years of employment with the Employer which is recognized for the purpose of computing benefits under the Plan in which service is awarded for all continuous employment with the employer ending when the Participant retires, dies, becomes disabled, has a break in service, or ceases participation in the Plan. Periods during which the Participant worked for either The Mennel Milling Company of Michigan or Roanoke City Mills, Inc. prior to July 1, 1976, are excluded. If the Participant becomes disabled before having 15 years of Credited Service, the Participant will continue to earn Credited Service while disabled until either the Participant is credited with 15 years of Credited Service or becomes 65, whichever is earlier. Credited Service is computed to the nearest 1/12th of a year, so the Participant generally will receive 1/12th year of service for each month of employment.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (CONTINUED)

Year of Eligibility Service – A year of Eligibility Service is a 12-month period used to calculate when the Participant will be entitled to receive a benefit under the Plan, in which service is awarded for all continuous employment with the Employer ending when the Participant retires, dies, becomes disabled, has a break in service, or ceases participation in the Plan, provided that service prior to July 1, 1976, with either The Mennel Milling Company of Michigan or Roanoke City Mills, Inc. is included only if the Participant was a participant in this Plan on June 30, 1976. Eligibility Service, in general, includes all employment with the Company and is computed to the nearest 1/12th of a year, so the Participant will receive 1/12th year of service for each month of employment.

Vesting – Employees are not vested until after five years of service, at which time they are 100% vested.

2. SUMMARY OF ACCOUNTING POLICIES

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statements. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

Investment Valuation and Income Recognition – The Plan's investments are stated at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Actuarial Present Value of Accumulated Plan Benefits – Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' years of Credited Service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included to the extent they are deemed attributable to employee service rendered to the valuation date.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

The actuarial present value of accumulated Plan benefits is determined by an independent actuary, The MassMutual Financial Group, and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of June 1, 2015 for life expectancy of pre-retirement participants is derived from the IRC Sec. 430, 2015 Static non-annuitant tables for males and females and for post-retirement participants, the IRC Sec. 430, 2015 Static annuitant tables for males and females. As of June 1, 2014, life expectancy of pre-retirement participants was derived from the 2014 non-annuitant mortality tables for males and females and for post-retirement participants was derived from the 2014 annuitant mortality tables for males and females.

As of June 1, 2015 and 2014, other actuarial assumptions used were: retirement age assumptions (the weighted average retirement age is 64.28 years), and investment return. The June 1, 2015 and 2014 valuations include an assumed average rate of return of 6.24% and 6.46%, respectively. The foregoing actuarial assumptions are based on the presumption the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Payment of Benefits – Benefit payments to participants are recorded upon distribution.

Administrative Expenses – Plan fees and expenses, including fees and expenses connected with the providing or administrative services by external providers, are paid from Plan assets.

Subsequent Events – These financial statements considered subsequent events through December 8, 2015 the date these financial statements were available to be issued.

3. INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the DOL's Rules Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect of the following information certified by KeyBank, N.A., the Trustee of the Plan, except for comparing such information certified by the Trustee to information included in the Plan's financial statements, including the fair values in Note 4 and the supplemental schedules.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

3. INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED) (CONTINUED)

The following table presents the fair value of the investments in this Plan that was certified by KeyBank, N.A. Single investments representing more than 5% of the Plan's net assets as of May 31, 2015 and 2014, are separately identified.

	<u>2015</u>	<u>2014</u>
Investments held by KeyBank, N.A., at fair value:		
Aston Optimum Mid Cap Fund	\$ 2,276,963	\$ 2,326,576
Cullen High Dividend Equity Fund	3,470,377	3,785,937
Harbor International Fund	515,169*	2,729,679
SPDR S&P 500 ETF Trust Fund	4,508,261	3,786,547
Vanguard Morgan Growth Fund	2,215,892	2,818,777
Dodge & Cox International Stock Fund	2,311,153	-- *
Other investments, not greater than 5%	<u>14,435,049</u>	<u>13,633,491</u>
	<u>\$ 29,732,864</u>	<u>\$ 29,081,007</u>
Cash	<u>\$ 1,368*</u>	<u>\$ 3,642*</u>
Accrued interest and dividends receivable	<u>\$ 260*</u>	<u>\$ 12,620*</u>

*Does not represent 5% or more of the Plan's net assets at May 31.

KeyBank, N.A. also certified to the completeness and accuracy of \$10,840 of net change in fair value of investments and \$1,546,900 of interest and dividends related to the aforementioned investments for the year ended May 31, 2015.

During the year ended May 31, 2015, the Plan's investments (including investments bought, sold, and held during the year) changed in value as follows:

Equity mutual funds	\$ 80,592
Fixed income mutual funds	<u>(69,752)</u>
	<u>\$ 10,840</u>

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The following are three levels of inputs that may be used to measure fair value:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual funds

Investments in equity and fixed income mutual funds (open-end investment companies) are valued at executed exchange traded prices or at their closing net asset value (NAV), which is equal to the market value of each mutual fund's investments and other assets, less liabilities, divided by the number of fund shares. Pricing for these securities is typically provided by a recognized pricing service. These investments are valued at level 2 of the valuation hierarchy.

Cash equivalents

Time deposits and repurchase agreements held by the EB Money Market Fund are short-term in nature and are therefore, valued at amortized cost. These investments are classified as level 2 because the valuations are based on observable inputs.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The fair value at May 31, 2015 of the Plan's financial instruments that are valued on a recurring basis is as follows:

	Fair Value Measurements Using			Fair Value
	Level 1	Level 2	Level 3	(Unaudited)
Assets:				
Mutual funds:				
Equity funds	\$ --	\$ 23,822,270	\$ --	\$ 23,822,270
Fixed income funds	--	5,377,475	--	5,377,475
Cash equivalents	--	533,119	--	533,119
Totals	<u>\$ --</u>	<u>\$ 29,732,864</u>	<u>\$ --</u>	<u>\$ 29,732,864</u>

The fair value at May 31, 2014 of the Plan's financial instruments that are valued on a recurring basis is as follows:

	Fair Value Measurements Using			Fair Value
	Level 1	Level 2	Level 3	(Unaudited)
Assets:				
Mutual funds:				
Equity funds	\$ --	\$ 23,021,043	\$ --	\$ 23,021,043
Fixed income funds	--	5,350,251	--	5,350,251
Cash equivalents	--	709,713	--	709,713
Totals	<u>\$ --</u>	<u>\$ 29,081,007</u>	<u>\$ --</u>	<u>\$ 29,081,007</u>

5. FUNDING POLICY

The Company's funding policy is to make annual contributions to the Plan in the amount required to fund benefits and comply with ERISA. Management has made a \$500,000 contribution to the Plan during the fiscal year ending May 31, 2015. Management believes the minimum funding requirements of ERISA have been met for the fiscal year ending May 31, 2015.

6. INCOME TAX STATUS

The Plan received a determination letter from the Internal Revenue Service dated September 22, 2011 stating that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan Administrator believes the Plan is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. Tax years that remain subject to examination in the Plan's major tax jurisdictions are 2012, 2013, 2014, and 2015.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

7. PLAN TERMINATION

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

In the event the Plan terminates, the Pension Committee shall direct the Trustee to compute the value of the portion of the Trust Fund attributable to contributions made by the Employer and held for the benefit of Participants, retired Participants, vested terminated Participants, and spouses eligible to receive benefits. The value of that portion of the Trust Fund, after providing for the Employer's share of administrative expenses of the Plan and Trust, shall be allocated for purposes of paying monthly retirement income and death benefits in the order of precedence indicated and in amounts in accordance with ERISA. The allocation of that portion of the Trust Fund shall be based on the method of payment of monthly retirement income or death benefits specified by the Plan.

In the event the Trust Fund assets on or after the date of termination are insufficient to fund all benefits within any class, the benefits of all higher orders of precedence shall be funded, the benefits of all lower orders of precedence shall be unfunded, and the assets remaining shall be allocated among Participants subject to ERISA. The application of the Trust Fund shall be calculated by the Actuary and certified to the Trustee by the Pension Committee as of the date on which the Plan terminated.

Subject to the restrictions of ERISA, the interest of each Participant eligible to receive benefits shall continue to be held in the Trust Fund or, at the direction of the Pension Committee, the Trust Fund shall be liquidated and each of their interests distributed to them in the form of annuity contracts, annuity payments, installments, or in lump-sum cash payments.

Any funds remaining after the satisfaction of all liabilities to such Participants eligible to receive benefits shall be returned to the Company subject to the limitations of ERISA.

If the Plan should terminate or partially terminate, the rights of all affected Participants to benefits accrue to the date of such termination or partial termination, to the extent then funded, and shall be nonforfeitable.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit the PBGC guarantees.

Whether all Participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

8. RISKS AND UNCERTAINTIES

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

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

9. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan assets are managed by KeyBank, N.A. KeyBank, N.A. is the Trustee as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions.

SUPPLEMENTAL SCHEDULES

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

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

May 31, 2015

Identity of issuer, borrower, lessor, or similar party	Description of investment	Units	Historical Cost	Fair Value (Unaudited)
Equity mutual funds:				
Aston	Optimum Mid Cap Fund	52,610	\$ 1,599,066	\$ 2,276,963
Cullen	High Dividend Equity Fund	201,298	2,640,820	3,470,377
Dodge & Cox	International Stock Fund	51,313	2,322,882	2,311,153
Gotham	Enhanced Return Fund	90,588	1,056,482	1,120,578
Harbor	International Fund	7,167	468,021	515,169
I Shares	Russell 2000 Index Fund	3,325	400,757	411,934
I Shares	Russell Midcap Index Fund	3,335	548,040	579,890
JP Morgan	US Equity Fund	68,450	1,002,123	1,034,279
Neuberger	Berman Emerging Markets Equity Fund	33,678	560,961	560,060
Neuberger	Berman Long Short Fund	59,226	709,452	778,816
Riverpark	Wedgewood Fund	64,712	828,783	1,213,997
Royce	Premier Service Mutual Fund	24,139	487,891	490,253
SPDR	S&P 500 ETF Trust Fund	21,352	2,779,642	4,508,261
T Rowe Price	Emerging Markets Stock Fund	7,936	243,595	271,813
TFS	Market Neutral Fund	40,560	597,678	627,264
Vanguard	Morgan Growth Fund	26,364	1,319,108	2,215,892
Victory	Munder Mid-Cap Core Growth Fund	19,908	419,920	909,416
William Blair	Emerging Markets Growth Fund	38,377	526,779	526,155
Total equity mutual funds			18,512,000	23,822,270
Fixed income mutual funds:				
Baird	Intermediate Bond Fund	107,934	1,202,146	1,206,700
Barclays Bank	Foreign Medium Term Bank Note	150,000	150,000	149,325
Blackrock	Floating Rate Income Fund	23,127	239,336	239,132
I Shares	10+ Year Credit Bond ETF	4,442	266,741	263,899
I Shares	Barclays 3-7 Year Treasury Bond ETF	1,370	166,290	169,442
I Shares	Barclays Intermediate Credit Bond Fund	2,996	327,648	329,470
I Shares	Barclays MBS Bond Fund	8,345	897,225	916,531
I Shares	Iboxx Investment Bond Fund	4,062	476,910	480,413
I Shares	JP Morgan USD Emerging Markets Fund	1,150	128,888	129,226
John Hancock	Global Absolute Return Strategy	53,266	600,173	602,974
Pimco Funds	Total Return Fund	46,500	501,735	497,550
Templeton	Global Bond Fund	31,678	427,410	392,813
Total fixed income mutual funds			5,384,502	5,377,475
Cash equivalents				
*KeyBank, N.A.	E B Money Market Fund	533,119	533,119	533,119
Total assets held for investments			<u>\$ 24,429,621</u>	<u>\$ 29,732,864</u>

*Represents Party-in-Interest

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

SCHEDULE H, LINE 4j- SCHEDULE OF REPORTABLE TRANSACTIONS
(Unaudited)

Year Ended May 31, 2015

<u>Identity of party involved</u>	<u>Description of Asset</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value on Date of Transaction</u>	<u>Net Gain (Loss)</u>
*KeyBank, N.A.	E B Money Market Fund (39 purchases)	\$ 3,889,866	N/A	\$ 3,889,866	3,889,866	N/A
	(32 sales)	N/A	\$ 4,066,459	\$ 4,066,459	4,066,459	--
*KeyBank, N.A.	Dodge & Cox International Stock Fund (3 purchases)	\$ 2,249,804	N/A	\$ 2,249,804	2,249,804	N/A

*Represents Party-in-Interest

Summary of Plan Provisions

The provisions shown here are only summaries. In the interest of space and simplicity, many of them have been abbreviated, simplified, or paraphrased. In matters of Plan interpretation or application, the actual Plan Document should be consulted.

1. General Information

- a. Original Effective Date: June 26, 1956
- b. Effective Date of Last Amendment: December 31, 2012
- c. Plan Year: June 1 to May 31
- d. Employer Fiscal Year: June 1 to May 31
- e. Employer ID Number: 34-4302060
- f. Plan Administrator's ID Number: 34-4302060
- g. Plan Number: 001
- h. Plan Administrator: The Mennel Milling Company

2. Eligibility

An employee is eligible to participate in the Plan on his employment date provided he works at least 1,000 hours in the 12 months commencing with his employment date. If he does not work 1,000 hours in his first 12 months, he will participate on the first day of the Plan Year in which he works 1,000 hours. After December 31, 2007, no new hires or rehired employees will be covered by the Plan.

3. Year of Service

Eligibility Service for vesting is equal to total service with the Employer measured in nearest months. A break in service occurs if the period between the date of termination and the date of re-employment exceeds one year.

Credited Service for benefit accrual is based on nearest months while a Salaried, Hourly or Hourly Mill participant. Credited Service shall not include any periods of service with Mennel Milling Company of Michigan or Mennel Milling Company of Virginia prior to July 1, 1976.

All credited service was frozen as of December 31, 2012.

4. Normal Retirement Date

Normal Retirement Date is the first day of the month on or after the later of attainment of age 65 or the fifth anniversary of employment.

5. Annual Compensation

The Participant's total wages as reported on Form W-2 paid from the Employer, excluding any extraordinary pay, and including any 401(k) or Section 125 deferrals.

6. Average Compensation

The highest average of 5 consecutive calendar years out of the last 10 years of compensation. Average compensation was frozen as of December 31, 2012.

7. Accrued Benefit

The Accrued Benefit shall be determined using the Average Compensation or Applicable Benefit Rate effective as of the date of calculation. Accrued benefit was frozen December 31, 2012.

Summary of Plan Provisions

8. Normal Retirement Benefit

Salaried:

The amount of the monthly benefit to be paid for life, with 120 payments guaranteed, is:

1.35% of the Average Monthly Compensation plus .65% of Average Monthly Compensation in excess of Covered Compensation, multiplied by Credited Service up to 35 years.

Hourly:

The amount of the monthly benefit to be paid for life is:

Credited Service multiplied by the Applicable Benefit Rate based on employee classification and location.

Location/Class	1/1/2011 Rate
Virginia/ Class 1	\$24.00
Virginia/ Class 1	\$29.00
Michigan/Class 1	\$22.25
Michigan/Class 2	\$28.00
Illinois/Class 1	\$23.00

Bucyrus Flour, Foraker Elev, Troy Elev, Valley Grain, Indiana, Old Dominion / Class 1	\$21.00
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Class 8 Truck Repair/ Class 1	\$19.50
Class 8 Truck Repair/ Class2	\$37.25

	11/1/2011 Rate
MMC Transport	\$32.25
Mill	\$32.25

The benefit accruals were frozen as of December 31, 2012.

9. Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event he will receive at actual retirement or death the benefit determined as of his actual retirement date.

Summary of Plan Provisions

10. Early Retirement Benefits

Upon the completion of 7 years of Eligibility Service and the attainment of age 60, a Salaried participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the Accrued Benefit at early retirement date. Payments may begin immediately, with the benefit being reduced actuarially for the years that the payment date precedes the Normal Retirement Date.

Upon the completion of 10 years of Eligibility Service and the attainment of age 60, an Hourly or Hourly Mill participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the Accrued Benefit at early retirement date. Payments may begin immediately, with the benefit being reduced actuarially for the years that the payment date precedes the Normal Retirement Date.

11. Disability Benefit

If a Salaried participant is eligible for Social Security Disability and has completed 10 years of Eligibility Service, he may begin receiving disability benefits from the Plan. The benefit shall equal his Accrued Benefit as of his disability date, payable immediately.

If an Hourly or Hourly Mill participant is eligible for Social Security Disability and has completed 15 years of Eligibility Service, he may begin receiving disability benefits from the Plan. The benefit shall equal his Accrued Benefit reduced actuarially to his disability date. However, the age 60 reduction factor shall be used for disability retirement prior to age 60.

12. Death Benefit

In the event of an active vested participant's death after the completion of 5 years of Eligibility Service, it will be assumed the participant had terminated on the day prior to death and elected a joint and one-half contingent annuitant survivor benefit, commencing at the earliest possible retirement date. Payments will continue thereafter for the life of the surviving spouse with the last payment payable on the first day of the month in which the death of the surviving spouse occurs.

In the event of a retired participant's death, a \$3,500 lump sum death benefit will be paid to the retired participant's beneficiary or estate.

13. Severance Benefits

Upon the termination of employment after 5 or more years of Eligibility Service, a participant shall have a vested interest in his Accrued Benefit which will be payable at his Normal Retirement Date. The percentage vested shall be:

Years of Service	Vested Percent
Less than 5	0%
5 or more	100%

In the event that the participant had met the service requirement for early retirement at the date of termination, he may elect to receive his vested interest at age 60. Such benefit will be reduced as described under Early Retirement Benefits.

Summary of Plan Provisions

14. Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity.

If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be under option [a] below with the spouse as the beneficiary. The options are:

- a. A reduced benefit to be paid during the participant's lifetime with 50% of the reduced benefit to be continued to a beneficiary for their lifetime.
- b. A reduced benefit to be paid during the participant's lifetime with 75% of the reduced benefit to be continued to a beneficiary for their lifetime.
- c. A reduced benefit to be paid during the participant's lifetime with 100% of the reduced benefit to be continued to a beneficiary for their lifetime.
- d. A benefit to be paid for 120 months certain and thereafter for life.
- e. A benefit to be paid for the life of the participant.
- f. A lump sum benefit if not greater than \$10,000.

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity.

15. Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

**THE MENNEL MILLING COMPANY
EMPLOYEES' PENSION PLAN**

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

May 31, 2015

Identity of issuer, borrower, lessor, or similar party	Description of investment	Units	Historical Cost	Fair Value (Unaudited)
Equity mutual funds:				
Aston	Optimum Mid Cap Fund	52,610	\$ 1,599,066	\$ 2,276,963
Cullen	High Dividend Equity Fund	201,298	2,640,820	3,470,377
Dodge & Cox	International Stock Fund	51,313	2,322,882	2,311,153
Gotham	Enhanced Return Fund	90,588	1,056,482	1,120,578
Harbor	International Fund	7,167	468,021	515,169
I Shares	Russell 2000 Index Fund	3,325	400,757	411,934
I Shares	Russell Midcap Index Fund	3,335	548,040	579,890
JP Morgan	US Equity Fund	68,450	1,002,123	1,034,279
Neuberger	Berman Emerging Markets Equity Fund	33,678	560,961	560,060
Neuberger	Berman Long Short Fund	59,226	709,452	778,816
Riverpark	Wedgewood Fund	64,712	828,783	1,213,997
Royce	Premier Service Mutual Fund	24,139	487,891	490,253
SPDR	S&P 500 ETF Trust Fund	21,352	2,779,642	4,508,261
T Rowe Price	Emerging Markets Stock Fund	7,936	243,595	271,813
TFS	Market Neutral Fund	40,560	597,678	627,264
Vanguard	Morgan Growth Fund	26,364	1,319,108	2,215,892
Victory	Munder Mid-Cap Core Growth Fund	19,908	419,920	909,416
William Blair	Emerging Markets Growth Fund	38,377	526,779	526,155
Total equity mutual funds			18,512,000	23,822,270
Fixed income mutual funds:				
Baird	Intermediate Bond Fund	107,934	1,202,146	1,206,700
Barclays Bank	Foreign Medium Term Bank Note	150,000	150,000	149,325
Blackrock	Floating Rate Income Fund	23,127	239,336	239,132
I Shares	10+ Year Credit Bond ETF	4,442	266,741	263,899
I Shares	Barclays 3-7 Year Treasury Bond ETF	1,370	166,290	169,442
I Shares	Barclays Intermediate Credit Bond Fund	2,996	327,648	329,470
I Shares	Barclays MBS Bond Fund	8,345	897,225	916,531
I Shares	Iboxx Investment Bond Fund	4,062	476,910	480,413
I Shares	JP Morgan USD Emerging Markets Fund	1,150	128,888	129,226
John Hancock	Global Absolute Return Strategy	53,266	600,173	602,974
Pimco Funds	Total Return Fund	46,500	501,735	497,550
Templeton	Global Bond Fund	31,678	427,410	392,813
Total fixed income mutual funds			5,384,502	5,377,475
Cash equivalents				
*KeyBank, N.A.	E B Money Market Fund	533,119	533,119	533,119
Total assets held for investments			<u>\$ 24,429,621</u>	<u>\$ 29,732,864</u>

*Represents Party-in-Interest