

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>07/01/2014</u> and ending <u>06/30/2015</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>AMERICAN POP CORN COMPANY PENSION PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
		1c Effective date of plan	<u>07/01/1964</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<u>AMERICAN POP CORN COMPANY</u>		
		2b Employer Identification Number (EIN)	<u>42-0113600</u>
		2c Plan Sponsor's telephone number	<u>712-239-1232</u>
<u>P.O. BOX 178</u> <u>SIOUX CITY, IA 51102</u>		2d Business code (see instructions)	<u>311900</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	01/06/2016	TED TOWNLEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/06/2016	TED TOWNLEY
	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)
<u>DAVID SCHMIT</u> <u>KING, REINSCH, PROSSER & CO., L.L.P</u> <u>522 4TH STREET, SUITE 200</u> <u>SIOUX CITY, IA 51101-1202</u>			<u>712-258-5550</u>

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	5 249
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) 140
a(2) Total number of active participants at the end of the plan year	6a(2) 152
b Retired or separated participants receiving benefits	6b 87
c Other retired or separated participants entitled to future benefits.....	6c 30
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 269
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e
f Total. Add lines 6d and 6e	6f 269
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 3
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 3D	
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 07/01/2014 and ending 06/30/2015

▶ **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 <u>AMERICAN POP CORN COMPANY PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>AMERICAN POP CORN COMPANY</u>	D Employer Identification Number (EIN) <u>42-0113600</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2014</u>	
2 Assets:	
a Market value	2a <u>13301141</u>
b Actuarial value	2b <u>12359605</u>
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.....	<u>87</u> <u>5588174</u> <u>5629851</u>
b For terminated vested participants.....	<u>30</u> <u>648241</u> <u>648241</u>
c For active participants.....	<u>152</u> <u>4439451</u> <u>4904626</u>
d Total.....	<u>269</u> <u>10675866</u> <u>11182718</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.48%</u>
6 Target normal cost	6 <u>292911</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	Date
<u>THERESE MARSKE</u>	<u>14-05155</u>
Type or print name of actuary	Most recent enrollment number
<u>MILLIMAN</u>	<u>312-499-5589</u>
Firm name	Telephone number (including area code)
<u>71 S. WACKER DR., 31ST FLOOR</u> <u>CHICAGO, IL 60606-4637</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2014
v. 140124

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	500000
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)		500000
10 Interest on line 9 using prior year's actual return of <u>16.05</u> %		80250
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		109650
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>6.31</u> %		6919
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		116569
d Portion of (c) to be added to prefunding balance		116569
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	696819

Part III Funding Percentages		
14 Funding target attainment percentage	14	104.29 %
15 Adjusted funding target attainment percentage	15	110.52 %
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	102.06 %
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
Totals ►			18(b)		18(c)

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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	
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: 6.36 %	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	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
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	292911	
b Excess assets, if applicable, but not greater than line 31a	31b	292911	
32 Amortization installments:	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		
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35).....	36		
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a		
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
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		

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 07/01/2014 and ending 06/30/2015		
A Name of plan AMERICAN POP CORN COMPANY PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN POP CORN COMPANY	D Employer Identification Number (EIN) 42-0113600	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

SECURITY NATIONAL BANK

42-0943319

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 13	NONE	41740	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 ☐

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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>07/01/2014</u> and ending <u>06/30/2015</u>		
A Name of plan <u>AMERICAN POP CORN COMPANY PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>AMERICAN POP CORN COMPANY</u>		D Employer Identification Number (EIN) <u>42-0113600</u>

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	<div style="display: flex; justify-content: space-between;"> (a) Beginning of Year (b) End of Year </div>
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1)	
(2) Participant contributions.....	1b(2)	
(3) Other.....	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	138420 88439
(2) U.S. Government securities	1c(2)	528668 520743
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	2875841 2775980
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	315600 411340
(B) Common.....	1c(4)(B)	3237868 3079358
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property).....	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans.....	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities.....	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	
(15) Other.....	1c(15)	6204744 5943238

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	13301141	12819098

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	13301141	12819098
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	0	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	8	
(B) U.S. Government securities	2b(1)(B)	6290	
(C) Corporate debt instruments	2b(1)(C)	113098	
(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)		119396
(2) Dividends: (A) Preferred stock	2b(2)(A)	23176	
(B) Common stock	2b(2)(B)	65612	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	104603	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		193391
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	4714576	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	3715120	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		999456
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-1143233	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-1143233

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		169010

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	609313	
(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)		609313
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	2074	
(3) Investment advisory and management fees.....	2i(3)	39666	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		41740
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		651053

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-482043
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: KING, REINSCH, PROSSER & CO. L.L.P.

(2) EIN: 42-0941961

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

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

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

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2014 or fiscal plan year beginning 07/01/2014 and ending 06/30/2015					
A Name of plan AMERICAN POP CORN COMPANY PENSION PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN POP CORN COMPANY				D Employer Identification Number (EIN) 42-0113600	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 23-3060382					
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): _____



INDEPENDENT AUDITOR'S REPORT

To the Trustees
American Pop Corn Company Pension Plan
Sioux City, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of American Pop Corn Company Pension Plan (the Plan), which comprise the statements of net assets available for benefits (modified cash basis) as of June 30, 2015 and 2014, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended and the statements of accumulated plan benefits (modified cash basis) as of July 1, 2014 and 2013, and the related statements of changes in accumulated plan benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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



includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, information regarding the Plan's net assets available for benefits (modified cash basis) as of June 30, 2015 and 2014, and the changes in net assets available for benefits (modified cash basis) for the years then ended, and its financial status as of July 1, 2014 and 2013 and changes therein for the years then ended in accordance with the modified cash basis of accounting described in Note B.

Basis of Accounting

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

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules (modified cash basis) on pages 18 through 22, are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Sioux City, Iowa
January 8, 2016

King, Remick, Pissinatti & Co., L.P.

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

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

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(a) (b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
U.S. Treasury NT Infl.	\$101,394 par, 0.625% due 01/15/24	\$ 102,684	\$ 103,120
U.S. Treasury NT Infl.	\$121,630 par, 1.875% due 07/15/15	100,731	121,972
Goldman Sachs Short Duration Govt. Fund	29,272 shares	301,090	295,651
Total U.S. Government Agency securities		\$ 504,505	\$ 520,743
Blackrock High Yield Bond Fund	28,531 shares	\$ 223,127	\$ 224,256
Dreyfus/Standish Global Fixed Income Fund	13,499 shares	283,508	288,483
Goldman Sachs Emerging Market Debt Fund	33,179 shares	404,339	403,784
Janus Flexible Bond Fund	45,166 shares	480,735	473,343
PIMCO Emerging Local Bond	13,348 shares	139,868	103,847
PIMCO Foreign Bond Fund	27,142 shares	282,777	285,529
PIMCO Total Return Fund	27,318 shares	300,035	289,027
Vanguard Short Term Fed Fund - Adm SHS	35,561 shares	383,209	382,991
Vanguard Total Bond Market Index Fund	30,291 shares	333,657	324,720
Total corporate securities		\$ 2,831,255	\$ 2,775,980
G.S. Financial Square MM Government	88,426 shares	\$ 88,426	\$ 88,426
Cash		13	13
Total cash and cash equivalents		\$ 88,439	\$ 88,439

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

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

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(CONTINUED)

(a) (b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Allstate Corp.	2,000 shares, 6.750% Preferred	\$ 52,780	\$ 52,840
BB&T Corporation	2,000 shares, 5.625% Preferred Series E	49,600	48,260
Commerce Bancshares, Inc.	2,000 shares, 6.000% Preferred	50,000	50,640
First Rep Bank	2,000 shares, 7.000% Preferred	50,535	54,760
HSBC Holdings PLC	2,000 shares, 6.200% Series A Preferred	50,000	50,460
JP Morgan Chase	2,000 shares, 6.125% Series Y Preferred	50,000	49,820
Sce Trust I	2,000 shares, 5.625% Preferred	47,598	48,160
Wells Fargo & Co.	2,000 shares, 8.000% Preferred Series J	56,410	56,400
Total preferred stocks		\$ 406,923	\$ 411,340
Abbott Labs	700 shares	\$ 17,547	\$ 34,356
Abbvie, Inc.	450 shares	11,692	30,236
Advance Auto Parts, Inc.	190 shares	14,197	30,265
Aegion Corp.	3,990 shares	89,609	75,571
AFLAC, Inc.	1,120 shares	59,454	69,664
American Water Works Company, Inc.	1,160 shares	48,234	56,411
Apache Corp.	1,100 shares	87,520	63,393
Apple, Inc.	430 shares	32,960	53,933
AT&T, Inc.	1,860 shares	64,150	66,067
Baker Hughes, Inc.	650 shares	28,662	40,105
Baxter International, Inc.	770 shares	52,315	53,846
Berkshire Hathaway, Inc.	700 shares	50,080	95,277
CA, Inc.	1,180 shares	38,568	34,562
Chevron Corporation	500 shares	56,209	48,235
Coca Cola Co.	1,310 shares	40,495	51,391
Colgate Palmolive Co.	830 shares	33,165	54,290
Danaher Corp.	1,550 shares	126,596	132,664
Dentsply International, Inc.	1,240 shares	48,146	63,922
Digital Realty Trust, Inc.	1,000 shares	57,490	66,680
Du Pont E I De Nemours & Co.	750 shares	35,376	47,963
Emerson Elec. Co.	580 shares	29,884	32,149
Exxon Mobil Corp.	300 shares	28,135	24,960
Fiserv, Inc.	910 shares	22,847	75,375

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

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

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(CONTINUED)

(a) (b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
General Electric Co.	2,140 shares	\$ 41,226	\$ 56,860
General MLS, Inc.	1,750 shares	60,768	97,510
Hillenbrand, Inc.	1,300 shares	43,789	39,910
Home Depot, Inc.	350 shares	20,740	38,896
Illinois Tool Works, Inc.	530 shares	28,214	48,649
International Business Machines Corp.	300 shares	47,525	48,798
International Paper Co.	720 shares	35,082	34,265
Jacobs Energy Group, Inc.	2,200 shares	88,970	89,364
Johnson & Johnson	750 shares	46,981	73,095
Laboratory Corp.	600 shares	50,153	72,732
Lockheed Martin Corp.	190 shares	18,797	35,321
McCormick & Co., Inc.	650 shares	37,885	52,617
McDonalds Corp.	460 shares	37,538	43,732
McKesson Corp.	260 shares	61,943	58,451
Microsoft Corp.	820 shares	23,709	36,203
Nike, Inc. Class B	1,000 shares	35,081	108,020
OMNICOM Group, Inc.	570 shares	29,444	39,609
Oracle Corp.	1,190 shares	31,266	47,957
Owens & Minor, Inc.	910 shares	26,145	30,940
Pepsi Co., Inc.	730 shares	43,911	68,138
Praxair, Inc.	450 shares	41,413	53,798
Prudential Financial, Inc.	360 shares	30,820	31,507
Qualcomm, Inc.	550 shares	26,498	34,447
Schlumberger LTD	825 shares	78,219	71,107
State Street Corp.	800 shares	33,248	61,600
Target Corp.	340 shares	21,673	27,754
Thermo Fisher Scientific, Inc.	750 shares	34,924	97,320
Timken Co.	650 shares	11,340	23,770
Timkensteel Corp.	325 shares	4,720	8,772
Toronto Dominion Bk	1,100 shares	49,414	46,761
Union Pacific Corp.	450 shares	19,996	42,916
United Technologies Corp.	450 shares	28,126	49,918
Verizon Communications, Inc.	1,450 shares	72,400	67,585
Wal-Mart Stores, Inc.	560 shares	31,494	39,721
Total common stocks		\$ 2,366,783	\$ 3,079,358

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

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

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(CONTINUED)

(a) (b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
American Beacon Large Cap Value Fund	10,410 shares	\$ 175,032	\$ 306,991
Columbia Acorn Trust Fund Class Z	8,431 shares	253,630	273,491
Goldman Sachs Large Cap Value Fund I	13,001 shares	138,378	233,622
IShares Nasdaq Biotech Index Fund	220 shares	19,546	81,173
IShares S&P Preferred Stock Index Fund	6,000 shares	233,899	235,020
MFS Mass INV Growth Stock	3,610 shares	80,000	91,661
T Rowe Price Growth Stock Fund	9,528 shares	287,800	530,205
Vanguard Mid Cap Index	3,056 shares	246,701	481,619
Vanguard Small Cap Value Index	7,892 shares	350,000	365,699
Westport Funds Class I	5,553 shares	123,531	195,066
Total mutual funds - Domestic		\$ 1,908,517	\$ 2,794,547
Columbia Acorn International Fund Class Z	8,597 shares	\$ 339,318	\$ 374,144
Delaware Emerging Markets Fd-I	36,335 shares	544,875	530,134
Janus Global Real Estate-I	30,619 shares	355,250	345,386
Oakmark International Fund #109	28,267 shares	612,621	694,791
Templeton Foreign Equity Series	40,337 shares	759,626	855,137
Vanguard European Stock Index	5,174 shares	355,172	349,099
Total mutual funds - International		\$ 2,966,862	\$ 3,148,691
Total assets held at the end of year		\$ 11,073,284	\$ 12,819,098

Attachment to 2014 Form 5500
Schedule SB, Line 22 – Summary of Active Participants
Plan name: American Pop Corn Company Pension Plan
EIN: 42-0113600 PN:001

(1) Age	(2) Active Group	(3) Retirement Rate	(4) Number Retiring	(5) Column (1) times (4)
60	1000.000	0.0500	50.000	3,000.000
61	950.000	0.0500	47.500	2,897.5000
62	902.500	0.2000	225.6250	13,988.7500
63	722.000	0.1000	72.100	4,548.600
64	649.800	0.1000	64.980	4,158.720
65	584.820	1.0000	<u>584.820</u>	<u>38,013.300</u>
			1000.000	63,809.1208

Weighted Average Retirement Age: $63,809.1208/1000 = 63.81$ rounded to age 64

Attachment to 2014 Form 5500
Schedule SB, Line 26 – Summary of Active Participants
Plan Name: American Pop Corn Company Pension Plan
EIN: 42-0113600 PN: 001

Summary of Active Participants by Age and Service

Number of Participants by Age and Service Groups

Age	Years of Vesting Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	-	1	-	-	-	-	-	-	-	-	1
25-29	-	8	2	-	-	-	-	-	-	-	10
30-34	-	8	-	-	-	-	-	-	-	-	8
35-39	-	11	4	2	-	-	-	-	-	-	17
40-44	-	12	5	8	2	2	-	-	-	-	29
45-49	-	13	6	4	-	2	-	-	-	-	25
50-54	-	8	5	3	5	2	1	2	-	-	26
55-59	-	2	2	3	1	3	-	2	2	-	15
60-64	-	4	1	5	-	1	4	-	2	1	18
65-69	-	-	-	1	-	-	-	1	-	-	2
70&Up	-	-	-	-	-	-	1	-	-	-	1
Total	-	67	25	26	8	10	6	5	4	1	152

Average Compensation by Age and Service Groups

Age	Years of Vesting Service										Average
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	-	29,400	-	-	-	-	-	-	-	-	29,400
25-29	-	24,893	22,778	-	-	-	-	-	-	-	24,470
30-34	-	29,733	-	-	-	-	-	-	-	-	29,733
35-39	-	34,335	45,329	43,442	-	-	-	-	-	-	37,993
40-44	-	28,978	63,718	51,151	111,804	56,030	-	-	-	-	48,662
45-49	-	30,127	29,532	54,350	-	88,205	-	-	-	-	38,506
50-54	-	26,780	42,741	29,856	37,497	61,847	41,400	63,665	-	-	38,362
55-59	-	69,184	25,476	30,614	31,712	40,599	-	70,530	124,350	-	54,962
60-64	-	47,225	28,615	41,156	-	37,459	106,663	-	38,689	160,800	62,532
65-69	-	-	-	27,694	-	-	-	22,688	-	-	25,191
70&Up	-	-	-	-	-	-	24,344	-	-	-	24,344
Average	-	31,716	40,637	43,399	55,351	57,142	82,066	58,216	81,520	160,800	43,117

AMERICAN POP CORN COMPANY PENSION PLAN

Sioux City, Iowa

FINANCIAL STATEMENTS
(With Independent Auditor's Report Thereon)

For the Years Ended
June 30, 2015 and 2014

AMERICAN POP CORN COMPANY PENSION PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Trustees
American Pop Corn Company Pension Plan
Sioux City, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of American Pop Corn Company Pension Plan (the Plan), which comprise the statements of net assets available for benefits (modified cash basis) as of June 30, 2015 and 2014, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended and the statements of accumulated plan benefits (modified cash basis) as of July 1, 2014 and 2013, and the related statements of changes in accumulated plan benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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



includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, information regarding the Plan's net assets available for benefits (modified cash basis) as of June 30, 2015 and 2014, and the changes in net assets available for benefits (modified cash basis) for the years then ended, and its financial status as of July 1, 2014 and 2013 and changes therein for the years then ended in accordance with the modified cash basis of accounting described in Note B.

Basis of Accounting

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

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules (modified cash basis) on pages 18 through 22, are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Sioux City, Iowa
January 8, 2016

King, Remick, Pissaw & Co., L.P.

AMERICAN POP CORN COMPANY PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

(MODIFIED CASH BASIS)

JUNE 30,

ASSETS

	<u>2015</u>	<u>2014</u>
INVESTMENTS, AT FAIR VALUE:		
U.S. Government Agency securities	\$ 520,743	\$ 528,668
Corporate securities	2,775,980	2,875,841
Preferred stocks	411,340	315,600
Common stocks	3,079,358	3,237,868
Cash and cash equivalents	88,439	138,420
Mutual funds - Domestic	2,794,547	3,412,276
Mutual funds - International	<u>3,148,691</u>	<u>2,792,468</u>
Total investments	<u>\$ 12,819,098</u>	<u>\$ 13,301,141</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 12,819,098</u>	<u>\$ 13,301,141</u>

AMERICAN POP CORN COMPANY PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

(MODIFIED CASH BASIS)

FOR THE YEARS ENDED JUNE 30,

	<u>2015</u>	<u>2014</u>
Investment income:		
Interest	\$ 119,396	\$ 86,752
Dividends	193,391	170,001
Net appreciation (depreciation) in fair value of investments	<u>(143,777)</u>	<u>1,656,986</u>
Total investment income	<u>\$ 169,010</u>	<u>\$ 1,913,739</u>
Contributions:		
Employer	\$ -	\$ 131,394
Total additions	<u>\$ 169,010</u>	<u>\$ 2,045,133</u>
Benefits paid directly to participants	\$ 609,313	\$ 581,204
Administrative expenses	<u>41,740</u>	<u>40,776</u>
Total deductions	<u>\$ 651,053</u>	<u>\$ 621,980</u>
Net increase (decrease)	\$ (482,043)	\$ 1,423,153
Net assets available for benefits:		
Beginning of year	<u>13,301,141</u>	<u>11,877,988</u>
End of year	<u>\$ 12,819,098</u>	<u>\$ 13,301,141</u>

AMERICAN POP CORN COMPANY PENSION PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS

(MODIFIED CASH BASIS)

JULY 1,

	<u>2014</u>	<u>2013</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:		
Vested benefits:		
Participants not in pay status	\$ 5,066,553	\$ 4,842,836
Participants in pay status	<u>5,453,946</u>	<u>5,278,646</u>
	\$ 10,520,499	\$ 10,121,482
Nonvested benefits	<u>502,111</u>	<u>481,964</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 11,022,610</u>	<u>\$ 10,603,446</u>

AMERICAN POP CORN COMPANY PENSION PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

(MODIFIED CASH BASIS)

FOR THE YEARS ENDED JULY 1,

	<u>2014</u>	<u>2013</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF YEAR	\$ 10,603,446	\$ 9,712,264
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:		
Accumulation of benefits	\$ 329,736	\$ 166,255
Change in average discount period	670,632	662,755
Benefits paid	(581,204)	(497,064)
Change in actuarial assumptions (Note K)	<u>-</u>	<u>559,236</u>
Net increase	<u>\$ 419,164</u>	<u>\$ 891,182</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT END OF YEAR	<u>\$ 11,022,610</u>	<u>\$ 10,603,446</u>

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE A - DESCRIPTION OF PLAN:

The following description of the American Pop Corn Company Pension Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

1. General. The Plan is a defined benefit pension plan covering substantially all employees. The Plan sponsor is American Pop Corn Company (the Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by the Board of Trustees who are responsible for the operation and administration of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.
2. Eligibility. Prior to July 1, 1995, each employee was eligible on the July 1 following the commencement of employment. Effective July 1, 1995, each employee becomes a participant on the July 1 following the completion of one year of service.
3. Funding Policy. The Plan is funded entirely by contributions from the Company. The Plan's funding policy is for the Company to make annual contributions sufficient to satisfy ERISA's funding requirements. For the year ended June 30, 2014, the Company's contribution to the Plan was \$131,394, none for 2015. During the year ended June 30, 2015, the Plan's administrative costs totaled \$96,274 of which the Plan paid \$41,740 and the Company paid \$54,534. During the year ended June 30, 2014, the Plan's administrative costs totaled \$95,227 of which the Plan paid \$40,776 and the Company paid \$54,451. The Company's contributions for 2015 and 2014 met or exceeded the minimum funding requirements of ERISA.

Although it has not expressed any intention to do so, 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.

4. Pension Benefits. An employee's retirement benefit is equal to 1.1 percent of his average monthly earnings multiplied by his years of service through December 31, 2009 and 0.5 percent of his average monthly earnings multiplied by his years of service on or after January 1, 2010. Service consists of an employee's years and completed calendar months for each period of employment with the Company prior to age 65, subject to the break-in-service rules. The average monthly earnings are determined by reference to the employee's highest earnings, without regard to discretionary bonuses, during five consecutive years of employment.

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE A - DESCRIPTION OF PLAN (CONTINUED):

The Plan permits early retirement if the employee is at least age 60 and has at least five years of service. The employee receives his accrued pension at age 65 or a reduced amount earlier, the reduction being 5/12 percent for each month between the commencement date and his normal retirement date.

If an employee's employment continues past age 65, his pension at late retirement date is based on service and earnings to retirement.

5. Disability and Death Benefits. Disability retirement occurs after five or more years of service, in the event of total and permanent disability. A disabled employee receives his accrued pension starting in the sixth month after his disability begins.

Upon the death of an employee who has completed five or more years of service, his surviving spouse receives a monthly pension equal to 50 percent of his accrued pension. The spouse's pension is actuarially reduced if the spouse is more than five years younger than the deceased employee. The beneficiary of a deceased retired employee who retired prior to January 1, 2010 receives a lump-sum payment of \$2,000.

6. Deferred Vested Pension Benefits. An employee is entitled to a deferred vested pension upon termination of employment after completing five or more years of service. He receives his accrued pension at age 65 or its actuarial equivalent at age 60.

Upon the death of a vested "former" employee prior to commencement of benefits, a survivor pension of 50 percent of the employee's accrued pension is payable at the later of age at death or the earliest age the employee could have commenced a pension. This pension is reduced for payment at early retirement age, as applicable.

7. Payment of Pension Benefits. A retired, deferred vested or disabled employee with an eligible spouse receives a Qualified Joint and Survivor Pension unless he elects in writing to receive his basic pension. A Qualified Joint and Survivor Pension is a reduced amount of an employee's basic pension, and shall continue after his death at a rate equal to 62-1/2 percent or 75 percent (at the election of the participant) of the rate at which such benefits were payable to the participant, for the life of his eligible spouse. If an employee does not have an eligible spouse, he receives his basic pension payable for his lifetime.

A retired employee may elect the actuarial equivalent of his basic pension in another form of payment if he furnishes evidence of good health and the retirement committee approves his election.

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The following are the significant policies followed by the Plan:

Basis of Accounting - The accounts of the Plan are maintained on the modified cash basis of accounting. Consequently, revenues and related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note F for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded when received. Net appreciation (depreciation) includes the plan's gains and losses on investments bought and sold as well as held during the year.

Use of Estimates - The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

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

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

Subsequent Events - The Plan has evaluated subsequent events through January 8, 2016, the date the financial statements were available to be issued.

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE C - 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 retired or terminated employees or their beneficiaries, beneficiaries of employees who have died, and present employees or their beneficiaries. Benefits under the Plan are accumulated based on employees' compensation for the five consecutive calendar years during which they had their highest earnings. The accumulated plan benefits for active employees are based on their average compensation during the last five years ending on the most recent valuation date. 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 actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of July 1, 2014 and 2013, for the Plan years ended June 30, 2015 and 2014, respectively, were (a) life expectancy of participants (the July 1, 2014 and 2013 valuations used the IRS 2014 and 2013 Combined Healthy Mortality Tables, respectively), (b) retirement age assumptions (the assumed retirement age was 65 with appropriate adjustments made for early retirements and terminations), and (c) investment return (the July 1, 2014 and 2013 valuations assumed an average rate of return of 6.50 per annum). The interest rates used to discount the obligation for July 1, 2014 and 2013 valuations were 4.60 percent and 5.00 percent, respectively. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of July 1, 2014 and 2013. Had the valuations been performed as of June 30, there would be no material differences.

NOTE D - PLAN TERMINATION:

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Benefits attributable to employee contributions, if any, taking into account those paid out before termination.

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE D - PLAN TERMINATION (CONTINUED):

2. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
3. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations.
4. All other vested benefits (that is, vested benefits not insured by the PBGC).
5. All nonvested benefits.

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

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

NOTE E - INVESTMENTS:

All investment transactions are performed for the Plan by the Trust Department of Security National Bank of Sioux City, Iowa, and all Plan assets are held in trust by Security National Bank. Once placed in trust, assets may be withdrawn only for the exclusive benefit of the participants or their beneficiaries.

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE E - INVESTMENTS (CONTINUED):

The following table presents the investments that represent 5.00 percent or more of the Plan's net assets as of June 30:

	<u>2015</u>	<u>2014</u>
Oakmark International Fund #109	\$ 694,791	N/A
Templeton Foreign Equity Series	\$ 855,137	\$ 1,055,482
Vanguard Mid Cap Index	N/A	\$ 908,547

During the years ended June 30, 2015 and 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during each year) appreciated (depreciated) in value as follows:

	<u>Net Appreciation (Depreciation) In Fair Value</u>	
	<u>2015</u>	<u>2014</u>
U.S. Government Agency securities	\$ (7,925)	\$ 646
Corporate securities	(108,070)	85,189
Preferred stocks	(3,860)	9,009
Common stocks	16,151	522,660
Mutual funds - Domestic	214,546	642,877
Mutual funds - International	<u>(254,619)</u>	<u>396,605</u>
	<u>\$ (143,777)</u>	<u>\$ 1,656,986</u>

NOTE F - FAIR VALUE MEASUREMENTS:

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

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED):

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

All investments are valued at the closing price reported in the active market in which the individual securities are traded, other than certain U.S. Government Agency securities. These other U.S. Government Agency securities are valued based on available trade information, dealer quotes, market indices, market research reports, spreads, bids and offers.

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED):

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2015 and 2014.

	June 30, 2015			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stocks:				
Consumer related	\$ 651,944	\$ -	\$ -	\$ 651,944
Health care	554,807	-	-	554,807
Information technology and telecommunications	464,926	-	-	464,926
Industrials	595,955	-	-	595,955
Financials	371,489	-	-	371,489
Energy and utilities	304,212	-	-	304,212
Materials	<u>136,025</u>	<u>-</u>	<u>-</u>	<u>136,025</u>
Total common stocks	\$ 3,079,358	\$ -	\$ -	\$ 3,079,358
Mutual funds - Domestic/International:				
Large value	\$ 1,395,749	\$ -	\$ -	\$ 1,395,749
Small value	365,698	-	-	365,698
Large growth	621,866	-	-	621,866
Mid growth	1,669,708	-	-	1,669,708
Large blend	1,574,024	-	-	1,574,024
Preferred	235,020	-	-	235,020
Health	<u>81,173</u>	<u>-</u>	<u>-</u>	<u>81,173</u>
Total mutual funds - Domestic/International	\$ 5,943,238	\$ -	\$ -	\$ 5,943,238
U.S. Government Agency securities	295,651	225,092	-	520,743
Corporate securities	2,775,980	-	-	2,775,980
Preferred stocks	411,340	-	-	411,340
Cash and cash equivalents	<u>88,439</u>	<u>-</u>	<u>-</u>	<u>88,439</u>
	<u>\$ 12,594,006</u>	<u>\$ 225,092</u>	<u>\$ -</u>	<u>\$ 12,819,098</u>

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED):

	June 30, 2014			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stocks:				
Consumer related	\$ 775,326	\$ -	\$ -	\$ 775,326
Health care	543,867	-	-	543,867
Information technology and telecommunications	434,641	-	-	434,641
Industrials	462,902	-	-	462,902
Financials	342,320	-	-	342,320
Energy and utilities	433,146	-	-	433,146
Materials	142,651	-	-	142,651
Miscellaneous/closing held	<u>103,015</u>	<u>-</u>	<u>-</u>	<u>103,015</u>
Total common stocks	\$ 3,237,868	\$ -	\$ -	\$ 3,237,868
Mutual funds - Domestic/International:				
Large value	\$ 1,615,844	\$ -	\$ -	\$ 1,615,844
Small value	46,472	-	-	46,472
Large growth	602,811	-	-	602,811
Mid growth	2,126,395	-	-	2,126,395
Large blend	1,341,764	-	-	1,341,764
Mid blend	53,661	-	-	53,661
Preferred	239,460	-	-	239,460
Commodities	83,236	-	-	83,236
Health	<u>95,101</u>	<u>-</u>	<u>-</u>	<u>95,101</u>
Total mutual funds - Domestic/International	\$ 6,204,744	\$ -	\$ -	\$ 6,204,744
U.S. Government Agency securities	296,821	231,847	-	528,668
Corporate securities	2,875,841	-	-	2,875,841
Preferred stocks	315,600	-	-	315,600
Cash and cash equivalents	<u>138,420</u>	<u>-</u>	<u>-</u>	<u>138,420</u>
	<u>\$ 13,069,294</u>	<u>\$ 231,847</u>	<u>\$ -</u>	<u>\$ 13,301,141</u>

NOTE G - PARTICIPATING EMPLOYERS IN THE PLAN:

<u>Employer</u>	<u>Address</u>
American Pop Corn Company	One Fun Place, Sioux City, IA 51108

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE H - PLAN ADMINISTRATOR:

Name and Address: The Retirement Committee
 American Pop Corn Company Pension Plan
 One Fun Place
 Sioux City, IA 51108

Telephone Number: (712) 239-1232

Employer ID Number: 42-0113600

NOTE I - TAX STATUS:

The Plan obtained its latest determination letter on August 11, 2011, in which the Internal Revenue Service states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC).

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE J - RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the 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 assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

AMERICAN POP CORN COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

NOTE K - CHANGES IN ACTUARIAL ASSUMPTIONS:

The following actuarial assumptions were changed effective with the July 1, 2014 valuation:

- The statutory segment interest rates for determining contribution requirements and potential benefit restrictions has been changed from 4.94 percent, 6.15 percent, and 6.76 percent per year to 4.99 percent, 6.32 percent, and 6.99 percent per year, respectively.
- The discount rate was changed from 5.00 percent to 4.60 percent for FASB ASC Topic 715 accounting purposes.
- The healthy mortality table for healthy participants was updated to be the same as the statutory mortality tables for determining contribution requirements for both FASB ASC Topic 960 and 715 reporting purposes.

NOTE L - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS:

Parties-in-interest are defined under the Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. The Company pays certain fees for the administration of the Plan. The Plan pays additional fees for investment management and consulting services and are included in administrative expenses in the accompanying financial statements. These transactions qualify as party-in-interest transactions.

Certain employees and officers of the Company, who may also be participants in the Plan, perform administrative services to the Plan at no cost to the Plan.

All investment transactions are performed for the Plan by the Trust Department of Security National Bank of Sioux City, Iowa, who is also custodian for the Plan's trustee, American Pop Corn Company and, therefore, these transactions qualify as party-in-interest transactions.

All of these transactions are exempt from prohibited transaction rules.

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

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

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(a) (b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
U.S. Treasury NT Infl.	\$101,394 par, 0.625% due 01/15/24	\$ 102,684	\$ 103,120
U.S. Treasury NT Infl.	\$121,630 par, 1.875% due 07/15/15	100,731	121,972
Goldman Sachs Short Duration Govt. Fund	29,272 shares	<u>301,090</u>	<u>295,651</u>
Total U.S. Government Agency securities		<u>\$ 504,505</u>	<u>\$ 520,743</u>
Blackrock High Yield Bond Fund	28,531 shares	\$ 223,127	\$ 224,256
Dreyfus/Standish Global Fixed Income Fund	13,499 shares	283,508	288,483
Goldman Sachs Emerging Market Debt Fund	33,179 shares	404,339	403,784
Janus Flexible Bond Fund	45,166 shares	480,735	473,343
PIMCO Emerging Local Bond	13,348 shares	139,868	103,847
PIMCO Foreign Bond Fund	27,142 shares	282,777	285,529
PIMCO Total Return Fund	27,318 shares	300,035	289,027
Vanguard Short Term Fed Fund - Adm SHS	35,561 shares	383,209	382,991
Vanguard Total Bond Market Index Fund	30,291 shares	<u>333,657</u>	<u>324,720</u>
Total corporate securities		<u>\$ 2,831,255</u>	<u>\$ 2,775,980</u>
G.S. Financial Square MM Government	88,426 shares	\$ 88,426	\$ 88,426
Cash		<u>13</u>	<u>13</u>
Total cash and cash equivalents		<u>\$ 88,439</u>	<u>\$ 88,439</u>

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

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

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(CONTINUED)

(a) (b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Allstate Corp.	2,000 shares, 6.750% Preferred	\$ 52,780	\$ 52,840
BB&T Corporation	2,000 shares, 5.625% Preferred Series E	49,600	48,260
Commerce Bancshares, Inc.	2,000 shares, 6.000% Preferred	50,000	50,640
First Rep Bank	2,000 shares, 7.000% Preferred	50,535	54,760
HSBC Holdings PLC	2,000 shares, 6.200% Series A Preferred	50,000	50,460
JP Morgan Chase	2,000 shares, 6.125% Series Y Preferred	50,000	49,820
Sce Trust I	2,000 shares, 5.625% Preferred	47,598	48,160
Wells Fargo & Co.	2,000 shares, 8.000% Preferred Series J	56,410	56,400
Total preferred stocks		\$ 406,923	\$ 411,340
Abbott Labs	700 shares	\$ 17,547	\$ 34,356
Abbvie, Inc.	450 shares	11,692	30,236
Advance Auto Parts, Inc.	190 shares	14,197	30,265
Aegion Corp.	3,990 shares	89,609	75,571
AFLAC, Inc.	1,120 shares	59,454	69,664
American Water Works Company, Inc.	1,160 shares	48,234	56,411
Apache Corp.	1,100 shares	87,520	63,393
Apple, Inc.	430 shares	32,960	53,933
AT&T, Inc.	1,860 shares	64,150	66,067
Baker Hughes, Inc.	650 shares	28,662	40,105
Baxter International, Inc.	770 shares	52,315	53,846
Berkshire Hathaway, Inc.	700 shares	50,080	95,277
CA, Inc.	1,180 shares	38,568	34,562
Chevron Corporation	500 shares	56,209	48,235
Coca Cola Co.	1,310 shares	40,495	51,391
Colgate Palmolive Co.	830 shares	33,165	54,290
Danaher Corp.	1,550 shares	126,596	132,664
Dentsply International, Inc.	1,240 shares	48,146	63,922
Digital Realty Trust, Inc.	1,000 shares	57,490	66,680
Du Pont E I De Nemours & Co.	750 shares	35,376	47,963
Emerson Elec. Co.	580 shares	29,884	32,149
Exxon Mobil Corp.	300 shares	28,135	24,960
Fiserv, Inc.	910 shares	22,847	75,375

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

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

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(CONTINUED)

(a) (b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
General Electric Co.	2,140 shares	\$ 41,226	\$ 56,860
General MLS, Inc.	1,750 shares	60,768	97,510
Hillenbrand, Inc.	1,300 shares	43,789	39,910
Home Depot, Inc.	350 shares	20,740	38,896
Illinois Tool Works, Inc.	530 shares	28,214	48,649
International Business Machines Corp.	300 shares	47,525	48,798
International Paper Co.	720 shares	35,082	34,265
Jacobs Energy Group, Inc.	2,200 shares	88,970	89,364
Johnson & Johnson	750 shares	46,981	73,095
Laboratory Corp.	600 shares	50,153	72,732
Lockheed Martin Corp.	190 shares	18,797	35,321
McCormick & Co., Inc.	650 shares	37,885	52,617
McDonalds Corp.	460 shares	37,538	43,732
McKesson Corp.	260 shares	61,943	58,451
Microsoft Corp.	820 shares	23,709	36,203
Nike, Inc. Class B	1,000 shares	35,081	108,020
OMNICOM Group, Inc.	570 shares	29,444	39,609
Oracle Corp.	1,190 shares	31,266	47,957
Owens & Minor, Inc.	910 shares	26,145	30,940
Pepsi Co., Inc.	730 shares	43,911	68,138
Praxair, Inc.	450 shares	41,413	53,798
Prudential Financial, Inc.	360 shares	30,820	31,507
Qualcomm, Inc.	550 shares	26,498	34,447
Schlumberger LTD	825 shares	78,219	71,107
State Street Corp.	800 shares	33,248	61,600
Target Corp.	340 shares	21,673	27,754
Thermo Fisher Scientific, Inc.	750 shares	34,924	97,320
Timken Co.	650 shares	11,340	23,770
Timkensteel Corp.	325 shares	4,720	8,772
Toronto Dominion Bk	1,100 shares	49,414	46,761
Union Pacific Corp.	450 shares	19,996	42,916
United Technologies Corp.	450 shares	28,126	49,918
Verizon Communications, Inc.	1,450 shares	72,400	67,585
Wal-Mart Stores, Inc.	560 shares	31,494	39,721
Total common stocks		\$ 2,366,783	\$ 3,079,358

See independent auditor's report relative to supplemental information.

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

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

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(CONTINUED)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	American Beacon Large Cap Value Fund	10,410 shares	\$ 175,032	\$ 306,991
	Columbia Acorn Trust Fund Class Z	8,431 shares	253,630	273,491
	Goldman Sachs Large Cap Value Fund I	13,001 shares	138,378	233,622
	ISHares Nasdaq Biotech Index Fund	220 shares	19,546	81,173
	ISHares S&P Preferred Stock Index Fund	6,000 shares	233,899	235,020
	MFS Mass INV Growth Stock	3,610 shares	80,000	91,661
	T Rowe Price Growth Stock Fund	9,528 shares	287,800	530,205
	Vanguard Mid Cap Index	3,056 shares	246,701	481,619
	Vanguard Small Cap Value Index	7,892 shares	350,000	365,699
	Westport Funds Class I	5,553 shares	<u>123,531</u>	<u>195,066</u>
	Total mutual funds - Domestic		<u>\$ 1,908,517</u>	<u>\$ 2,794,547</u>
	Columbia Acorn International Fund Class Z	8,597 shares	\$ 339,318	\$ 374,144
	Delaware Emerging Markets Fd-I	36,335 shares	544,875	530,134
	Janus Global Real Estate-I	30,619 shares	355,250	345,386
	Oakmark International Fund #109	28,267 shares	612,621	694,791
	Templeton Foreign Equity Series	40,337 shares	759,626	855,137
	Vanguard European Stock Index	5,174 shares	<u>355,172</u>	<u>349,099</u>
	Total mutual funds - International		<u>\$ 2,966,862</u>	<u>\$ 3,148,691</u>
	Total assets held at the end of year		<u>\$ 11,073,284</u>	<u>\$ 12,819,098</u>

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
G.S. Financial Square MM Gov't	Mutual Fund Shares	\$ 1,327,766	\$ -	\$ -	\$ -	\$ 1,327,766	\$ 1,327,766	\$ -
G.S. Financial Square MM Gov't	Mutual Fund Shares	\$ -	\$ 1,377,728	\$ -	\$ -	\$ 1,377,728	\$ 1,377,728	\$ -

AMERICAN POP CORN COMPANY PENSION PLAN

SUPPLEMENTAL INFORMATION

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

PLAN SPONSOR'S EMPLOYER IDENTIFICATION NUMBER: 42-0113600

PLAN NUMBER: 001

JUNE 30, 2015

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
G.S. Financial Square MM Gov't	Mutual Fund Shares	\$ 1,327,766	\$ -	\$ -	\$ -	\$ 1,327,766	\$ 1,327,766	\$ -
G.S. Financial Square MM Gov't	Mutual Fund Shares	\$ -	\$ 1,377,728	\$ -	\$ -	\$ 1,377,728	\$ 1,377,728	\$ -

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 07/01/2014 and ending 06/30/2015

▶ **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 AMERICAN POP CORN COMPANY 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 AMERICAN POP CORN COMPANY	D Employer Identification Number (EIN) 42-0113600
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>7</u> Day <u>1</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	13,301,141	
b Actuarial value	2b	12,359,605	
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.....	87	5,588,174	5,629,851
b For terminated vested participants.....	30	648,241	648,241
c For active participants.....	152	4,439,451	4,904,626
d Total.....	269	10,675,866	11,182,718
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	6.48 %	
6 Target normal cost	6	292,911	

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	<div style="text-align: center;"> Signature of actuary </div> <div style="text-align: center;"> Type or print name of actuary Therese Marske </div> <div style="text-align: center;"> Firm name Milliman, Inc. </div> <div style="text-align: center;"> Address of the firm 71 S. Wacker Dr., 31st Floor Chicago IL 60606-4637 </div>	<div style="text-align: center;"> <div style="text-align: right;"> Date 14-05155 </div> <div style="text-align: right;"> Most recent enrollment number (312) 499-5589 </div> <div style="text-align: right;"> Telephone number (including area code) </div> </div>
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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 ☐

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

Schedule SB (Form 5500) 2014
v. 140124

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	500,000
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	500,000
10 Interest on line 9 using prior year's actual return of <u>16.05%</u>		80250
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		109650
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>6.31%</u>		6919
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		116569
d Portion of (c) to be added to prefunding balance		116569
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	696819

Part III Funding Percentages

14 Funding target attainment percentage	14	104.29 %
15 Adjusted funding target attainment percentage	15	110.52 %
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	102.06 %
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
Totals ▶			18(b)	0	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**

b Contributions made to avoid restrictions adjusted to valuation date **19b**

c Contributions allocated toward minimum required contribution for current year adjusted to valuation date **19c**

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: 6.36 %	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	
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	292,911	
b Excess assets, if applicable, but not greater than line 31a	31b	292,911	
32 Amortization installments:	Outstanding Balance Installment		
a Net shortfall amortization installment	0	0	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
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		
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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		

Attachment to 2014 Form 5500
Schedule SB, Line 22 – Summary of Active Participants
Plan name: American Pop Corn Company Pension Plan
EIN: 42-0113600 PN:001

(1) Age	(2) Active Group	(3) Retirement Rate	(4) Number Retiring	(5) Column (1) times (4)
60	1000.000	0.0500	50.000	3,000.000
61	950.000	0.0500	47.500	2,897.5000
62	902.500	0.2000	225.6250	13,988.7500
63	722.000	0.1000	72.100	4,548.600
64	649.800	0.1000	64.980	4,158.720
65	584.820	1.0000	<u>584.820</u>	<u>38,013.300</u>
			1000.000	63,809.1208

Weighted Average Retirement Age: $63,809.1208 / 1000 = 63.81$ rounded to age 64

Attachment to 2014 Form 5500
Schedule SB, Line 26 – Summary of Active Participants
Plan Name: American Pop Corn Company Pension Plan
EIN: 42-0113600 PN: 001

Summary of Active Participants by Age and Service

Number of Participants by Age and Service Groups

Age	Years of Vesting Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	-	1	-	-	-	-	-	-	-	-	1
25-29	-	8	2	-	-	-	-	-	-	-	10
30-34	-	8	-	-	-	-	-	-	-	-	8
35-39	-	11	4	2	-	-	-	-	-	-	17
40-44	-	12	5	8	2	2	-	-	-	-	29
45-49	-	13	6	4	-	2	-	-	-	-	25
50-54	-	8	5	3	5	2	1	2	-	-	26
55-59	-	2	2	3	1	3	-	2	2	-	15
60-64	-	4	1	5	-	1	4	-	2	1	18
65-69	-	-	-	1	-	-	-	1	-	-	2
70&Up	-	-	-	-	-	-	1	-	-	-	1
Total	-	67	25	26	8	10	6	5	4	1	152

Average Compensation by Age and Service Groups

Age	Years of Vesting Service										Average
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	-	29,400	-	-	-	-	-	-	-	-	29,400
25-29	-	24,893	22,778	-	-	-	-	-	-	-	24,470
30-34	-	29,733	-	-	-	-	-	-	-	-	29,733
35-39	-	34,335	45,329	43,442	-	-	-	-	-	-	37,993
40-44	-	28,978	63,718	51,151	111,804	56,030	-	-	-	-	48,662
45-49	-	30,127	29,532	54,350	-	88,205	-	-	-	-	38,506
50-54	-	26,780	42,741	29,856	37,497	61,847	41,400	63,665	-	-	38,362
55-59	-	69,184	25,476	30,614	31,712	40,599	-	70,530	124,350	-	54,962
60-64	-	47,225	28,615	41,156	-	37,459	106,663	-	38,689	160,800	62,532
65-69	-	-	-	27,694	-	-	-	22,688	-	-	25,191
70&Up	-	-	-	-	-	-	24,344	-	-	-	24,344
Average	-	31,716	40,637	43,399	55,351	57,142	82,066	58,216	81,520	160,800	43,117

Attachment to 2014 Form 5500
Schedule SB, Part V- Summary of Plan Provisions
Plan Name: American Pop Corn Company Pension Plan
EIN: 42-0113600 PN: 001

This summary of plan provisions is intended to only describe the essential features of the plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

Plan Effective Date:

Effective July 1, 1964. Amended and restated effective July 1, 2009.

Eligibility:

Prior to July 1, 1995, an employee becomes a participant on the July 1 following his employment. Effective July 1, 1995 an employee becomes a participant on the July 1 following the completion of 1000 or more hours of service during the 12 month period beginning on the date of hire or during any plan year.

Years of Service:

Determined based on complete and fractional years for each period of employment with the employer, subject to the break-in-service rules.

Average Monthly Compensation:

Monthly average compensation in the five consecutive calendar years of highest compensation during employment. All pay counts as compensation except discretionary bonuses.

Normal Retirement Date:

The first day of the month next following the later of the attainment of age 65 and the 5 anniversary of plan participation.

Normal Form of Benefit:

For married participants, a monthly Joint and Survivor annuity payable for the lifetime of the participant with 62-1/2% payable for the lifetime of the spouse after the participant's death. For single participants, a monthly annuity payable for the lifetime of the participant.

Normal Retirement Benefit:

The monthly Normal Retirement Benefit is equal to the sum of (1) and (2) shown below:

- (1) 1.1% of such Participant's Average Monthly Compensation multiplied by the Participant's number of Years of Service through December 31, 2009, and
- (2) 0.5% of such Participant's Average Monthly Compensation multiplied by the Participant's number of Years of Service on or after January 1, 2010

Early Retirement Date:

Attainment of age 60 and the completion of 5 Years of Service.

Early Retirement Benefit:

Monthly benefit equal to the Normal Retirement Benefit reduced 5/12 of 1% for each month between the commencement date and Normal Retirement Date.

Late Retirement Date:

Attachment to 2014 Form 5500
Schedule SB, Part V- Summary of Plan Provisions
Plan Name: American Pop Corn Company Pension Plan
EIN: 42-0113600 PN: 001

The first day of the month next following retirement after Normal Retirement Date.

Late Retirement Benefit:

Monthly benefit equal to the Normal Retirement Benefit determined as of the Late Retirement Date.

Deferred Vested Benefit:

Upon termination of employment with at least 5 years of service, a participant is entitled to a monthly benefit commencing on Normal Retirement Date equal to his Normal Retirement Benefit. Monthly benefits may commence upon attainment of 60, but are reduced for commencement prior to Normal Retirement Date.

Disability Benefit:

A participant who has been found to be permanently disabled after completing at least 5 Years of Service will be entitled to commence receiving a monthly benefit equal to his Normal Retirement Benefit unreduced for early commencement in the sixth month after his disability begins.

Preretirement Death Benefit:

Upon the death of a married active participant who has completed at least 5 years of service, the participant's spouse is entitled immediately commence receiving a monthly benefit equal to 50% of such participant's accrued pension. The spouse's pension is actuarially reduced if the spouse is more than five years younger than the deceased participant.

Upon the death of a vested "former" employee prior to commencement of benefits, a survivor pension of 62 1/2% of the employee's monthly Joint and Survivor annuity is payable at the later of age at death or the earliest age the employee could have commenced a pension. This pension is reduced for payment at early retirement age, as applicable.

Retirement Death Benefit:

The beneficiary of a deceased retired or disabled participant who retired prior to January 1, 2010 receives a lump sum payment of \$2,000. This benefit is not payable upon the death of a deferred vested participant receiving retirement benefits.

Retiree Cost-of-Living Increase:

All participants in pay status on July 1, 2001 received an ad-hoc cost-of-living adjustment equal to 2% per year times the number of years from the participant's benefit commencement date to June 30, 2001.

Changes in Principal Plan Provisions Since Prior Valuation

None.

Attachment to 2014 Form 5500
Schedule SB, Part V- Statement of Actuarial Method
Plan Name: American Pop Corn Company Pension Plan
EIN: 42-0113600 PN: 001

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. The plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that the plan will be adequately and systematically funded and accounted for. Annual contributions and accounting expense are also affected by the "asset valuation method" (as well as the plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

Actuarial Cost Method

The actuarial cost method used for determining the plan's ERISA funding requirements and plan accounting requirements under FASB ASC Topic 960 is the unit credit method, as required by the Pension Protection Act of 2006. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's future benefits.

The actuarial cost method used for determining the plan sponsor's accounting requirements is the projected unit credit method, as required by FASB ASC Topic 715. Under this method, a projected benefit is determined at each active participant's assumed retirement age assuming future compensation increases. The plan's normal cost is the sum of the present value of the portion of each active participant's projected benefit attributable to the current year of service. The plan's accrued liability is the sum of (a) the present value of the portion of each active participant's projected benefit attributable to all prior years of service plus (b) the present value of each inactive participant's future benefits.

Asset Valuation Method

The Actuarial Value of Assets used for determining the plan's ERISA funding requirements is equal to the Adjusted Market Value of Assets minus a decreasing fraction of the investment gain or loss for each of the two immediately preceding plan years, but it cannot be less than 90% nor more than 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 6.5% per year) or the applicable statutory interest rate for the year.

The Market-Related Value of Plan Assets used for determining the plan sponsor's accounting requirements is equal to the Fair Value of Plan Assets (without inclusion of any contributions receivable).

Changes in Actuarial Methods Since Prior Valuation

None.

Attachment to 2014 Form 5500
Schedule SB, Part V- Statement of Actuarial Assumptions
Plan Name: American Pop Corn Company Pension Plan
EIN: 42-0113600 PN: 001

Interest Rates

For ERISA funding purposes:

Segment interest rates (based on statutory rates in effect four months prior to beginning of plan year) of 4.99% per year for first 5 years, 6.32% per year for next 15 years, and 6.99% per year thereafter in accordance with HATFA segment rate stabilization. The equivalent Effective Interest Rate is 6.48% per year.

For FASB ASC Topic 715 purposes:

Discount rate of 4.60% per year and expected long-term rate of return on plan assets of 6.50% per year.

For FASB ASC Topic 960 purposes:

Discount rate of 6.50% per year.

For PBGC premium purposes:

Segment interest rates of 1.20% per year for first 5 years, 4.06% per year for next 15 years, and 5.10% per year thereafter. The PBGC Alternative Rule was adopted beginning with the 2009 plan year.

Compensation Increases

3.0% per year.

Maximum Benefit and Annual Compensation Limitation Increases

For ERISA funding and PBGC premium purposes:

0% per year.

For FASB ASC Topic 715 purposes:

3% per year.

Mortality

For ERISA funding and PBGC premium purposes:

IRS 2014 Combined Healthy Mortality Tables, separate tables for males and females.

For FASB ASC Topic 715 and 960 purposes:

Healthy participants: IRS 2014 Combined Healthy Mortality Tables, separate tables for males and females.
Disabled participants: RP-2000 Disabled Retiree Mortality Table, separate tables for males and females.

Attachment to 2014 Form 5500
Schedule SB, Part V- Statement of Actuarial Assumptions
Plan Name: American Pop Corn Company Pension Plan
EIN: 42-0113600 PN: 001

Turnover

Sample annual rates shown below:

Attained Age	Male Rate	Female Rate
20	15.00%	26.25%
25	13.32	24.57
30	10.33	20.60
35	6.00	10.92
40	2.47	3.21
45	1.10	1.10
50	0.44	0.44
55	0.00	0.00

Disability:

Sample annual rates shown below:

Age	Rate
20	0.09%
25	0.10
30	0.11
35	0.12
40	0.15
45	0.22
50	0.33
55	0.58
60	1.18

Retirement

Annual rates shown below for active participants who are eligible to retire:

Age	Rate
60	5%
61	5
62	20
63	10
64	10
65	100

Attachment to 2014 Form 5500
Schedule SB, Part V- Statement of Actuarial Assumptions
Plan Name: American Pop Corn Company Pension Plan
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The assumed retirement age is 65 for terminated vested participants.

Form of Payment

Monthly annuity payable for the lifetime of the participant.

Marital Characteristics

For participants not in pay status: 80% of participants are assumed to be married, with males 5 years older than females.

For participants in pay status: Actual birth dates of spouses are included in the census data, where relevant.

Expenses

None.

Benefits Not Valued

All benefits are valued.

Special Data Adjustments

None.

Changes in Actuarial Assumptions since Prior Valuation

ERISA funding interest rates: From 4.94%, 6.15%, and 6.76% per year to 4.99%, 6.32%, and 6.99% per year, respectively.

PBGC variable premium interest rates: From 1.54%, 4.28%, and 5.32% per year to 1.20%, 4.06%, and 5.10% per year, respectively.

FASB ASC Topic 715 discount rate: From 5.0% to 4.6%.

ERISA funding mortality: From IRS 2013 combined healthy mortality tables to IRS 2014 combined healthy mortality tables.

FASB ASC Topic 715 and 960 Mortality:

Healthy Participants: From IRS 2013 combined healthy mortality tables to IRS 2014 combined healthy mortality tables.