Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 04/01/2015 and ending 03/31/2016

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
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1981

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
ROCKVIEW DAIRIES, INC.

7011 STEWART AND GRAY RD
DOWNEY, CA 90241

2b Employer Identification Number (EIN)
95-2544578

2c Plan Sponsor's telephone number
562-927-5511

2d Business code (see instructions)
311500

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.	01/09/2017	LYLE MCVICAR
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a Plan administrator's name and address [X] 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:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	241
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)**	185
a(2) Total number of active participants at the end of the plan year	**6a(2)**	193
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	52
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	245
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**.	**6f**	246
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	97
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 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)	[X]	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)	[X]	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)	[X]	**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)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**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 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2015** **This Form is Open to Public Inspection.**

For calendar plan year 2015 or fiscal plan year beginning 04/01/2015 and ending 03/31/2016

A Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	638	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COHEN & STEERS RLTY - BOSTON FINAN	P.O. BOX 8480 BOSTON, MA 02266	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL MID CAP GRTH Z - COLUMBIA MGT	P.O. BOX 8081 BOSTON, MA 02266	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL/ACORN INTL Z - COLUMBIA MGT IN	P.O. BOX 8081 BOSTON, MA 02266	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HEARTLAND VAL PLS IV - ALPS FUND S 20-3247785	0.50%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HNSY GAS UTILITY INV - U.S. BANCOR P.O. BOX 701 MILWAUKEE, WI 53201	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS DIVRS DIVD R5 - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS HIGH YLD R5 - INVESCO CANADA P.O. BOX 219078 KANSAS CITY, MO 64121	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS TRITON T - JANUS SERVICES LL 43-1804048	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM MID CAP VAL SEL - BOSTON FINAN 330 W. 9TH STREET KANSAS CITY, MO 64105	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
METWEST TOT RTN BD I - BNY MELLON	P.O. BOX 9793 PROVIDENCE, RI 02940	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK INTL I - BOSTON FINANCIAL	P.O. BOX 8480 BOSTON, MA 02266	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO LOW DUR ADM - BOSTON FINANCI	BFDS BUILDING, 30 DAN ROAD CANTON, MA 02021	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RT NY LIFE AA CL 25 1100 ABERNATHY ROAD 500 NORTHPARK ATLANTA, GA 30328	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TMPL GLOBAL BOND A - FRANKLIN TEMP 94-3167260	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP BLUE CHIP GRTH - T. ROWE PRICE 52-2269240	0.15%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP INFLTN PROT BD - T. ROWE PRICE 52-2269240	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WF SPL SM CP VAL ADM - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.35%

(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

(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

(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

(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

(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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 04/01/2015 and ending 03/31/2016

A Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

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

a Name of MTIA, CCT, PSA, or 103-12 IE: RT NY LIFE AA CL 25

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
46-6625485-002	C	3037

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 04/01/2015 and ending 03/31/2016

A Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	231068	247729
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	113298	138527
(9) Value of interest in common/collective trusts	1c(9)	0	3037
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4514125	4105692
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	4858491	4494985
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4858491	4494985

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	77920	
	(B) Participants	2a(1)(B)	152122	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		230042
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	167	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	4877	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		5044
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	290220	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		290220
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		9
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-371512
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		153803
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	512732	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		512732
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	4577	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		4577
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		517309
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-363506
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: FRAZER LLP **(2)** EIN: 95-4108809

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:

		Yes	No	N/A	Amount
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.)	4a		X		
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.)	4b		X		

			Yes	No	N/A	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			1000000
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		
o	Did the plan trust incur unrelated business taxable income?	4o				
p	Were in-service distributions made during the plan year?	4p				

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

6a Name of trust	**6b** Trust's EIN

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 04/01/2015 and ending 03/31/2016

A Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107 _____

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**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A

22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____ (See instructions for tax law changes and codes).

22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____/_____/_____ and the letter's serial number _____.

22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____/_____/_____.

23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS

WITH

INDEPENDENT AUDITORS' REPORT

MARCH 31, 2016 AND 2015

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
MARCH 31, 2016 AND 2015

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FRAZER, LLP
Certified Public Accountants and Consultants

INDEPENDENT AUDITORS' REPORT

To the Trustee, Board of Directors, and Plan Administrator
Rockview Dairies, Inc. 401(k) Plan
Downey, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rockview Dairies, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of March 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the year ended March 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended March 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

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Certified Public Accountants and Consultants

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of March 31, 2016, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

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

Frazer, LLP

Brea, CA
January 4, 2017

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF MARCH 31, 2016 AND 2015

	2016	2015
ASSETS:		
INVESTMENTS AT FAIR VALUE:		
Money market funds	$ 247,729	$ 231,068
Common collective trusts	3,037	-
Registered investment companies	4,105,692	4,514,125
Total investments	4,356,458	4,745,193
RECEIVABLES:		
Notes receivable from participants	138,527	113,298
Participant contributions	5,359	-
Employer contributions	2,730	-
Total receivables	146,616	113,298
Total assets	4,503,074	4,858,491
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,503,074	$ 4,858,491

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31, 2016

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT LOSS:		
Interest and dividends	$	290,386
Interest on notes receivable from participants		4,877
Net appreciation (depreciation) of investments:		
Common collective trust		9
Registered investment companies		(371,511)
Total loss on investment		(76,239)
OTHER ADDITIONS:		
Employer contributions		80,650
Employee contributions		157,481
Total other additions		238,131
Total additions		161,892
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits and withdrawals		512,732
Administrative expenses		4,577
Total deductions		517,309
NET DECREASE		(355,417)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year		4,858,491
End of year	$	4,503,074

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

Note 1 – Description of the Plan

The following description of Rockview Dairies, Inc. 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the plan agreement and/or any amendments for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Rockview Dairies, Inc. ("Rockview Dairies" or the "Company"), the Plan Sponsor. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective April 1, 2010, the Plan has been restated to meet the requirements for a Safe Harbor Cash or Deferred Profit Sharing Plan under the Internal Revenue Code sections 401(k)(12) and 401(m)(11).

An employee is eligible to participate in the Plan upon reaching the age of 21 and after completing three months of service.

Contributions

Each year, participants may contribute up to 50% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Code ("IRC") limitations. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company makes discretionary non-elective contributions and safe harbor matching contributions for all participating employees for each plan year. A participant must complete 3 months of service to receive qualified non-elective employer contributions and matching employer contributions and one year of service to receive non-elective employer contributions. Participants direct the investment of their contributions and safe harbor matching contributions into various investment options offered by the Plan. The Plan currently offers a diversified menu of investments in registered investment companies issued by Fidelity Management Trust Company as investment options for participant directed investments.

Participant accounts

Each participant's account is credited with the participant's contributions, rollover contributions and allocations of (a) the Company's contributions and (b) Plan earnings (or losses), and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions and safe harbor employer matching contributions, plus actual earnings thereon. Vesting from profit sharing or other discretionary non-safe harbor contributions are based on years of continuous service, as follows:

Note 1 – Description of the Plan (continued)

Vesting (continued)

Years of Service	Vesting Percentage
2	20%
3	40%
4	60%
5	80%
6	100%

Notwithstanding the foregoing, if a participant is employed by the Company on their normal retirement date (age 65), the date they become disabled, or the date they die, their vested interest in Company contributions on such date accelerates to 100%.

Note receivable from participants

Participants may borrow from their account a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from one to five years, except for the purchase of a primary residence where the terms shall be no greater than 10 years. The loans are secured by the balance in the participant's account and bear interest at prime plus 1% at the date of issuance, which is commensurate with prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions. Participants may only have one loan outstanding at a time.

Payment of benefits

Upon termination of service, a participant will receive as benefits either a lump sum amount equal to the value of the participant's vested interest in his/her account, or optional forms of benefits in accordance with the Plan. Upon termination of service due to death, permanent disability, retirement or early retirement, as defined in the Plan document, a participant may elect to receive a distribution of his or her vested account balance as either a lump-sum amount or as installments. As of August 5, 2011, the Plan was amended to allow for hardship distributions for qualified expenses, as defined in the amended Plan document. Withdrawals made by terminating participants are based upon the vested balance of their participant directed and trustee directed individual accounts at the time of termination and are recorded in the year of distribution.

Administration

An officer of the Company serves as trustee and directs the investments of plan assets, other than investments in participant directed accounts. Fidelity Management Trust Company serves as custodian of participant directed investments. Under the agreement, the assets of the Plan are controlled by the custodian who is responsible for investing them according to the provisions of the service contract. The participant makes all investment selections.

Note 1 – Description of the Plan (continued)

Trustee directed investments

As of March 31, 2016, trustee directed investments include a money market account at Community Bank with a total fair market value of $51,848.

Forfeiture of benefits

If a participant terminates prior to vesting 100% in employer contributions, the forfeited balance will be used to offset administrative expenses or reduce employer contributions. As of March 31, 2016 and 2015, non-vested forfeitures totaled $39,008 and $32,680 respectively.

Date of management's review

The Plan's management evaluated all events that occurred after March 31, 2016 up through the date the Plan issued these financial statements on January 4, 2017. No events occurred subsequent to this date which required disclosure.

Note 2 - Summary of significant accounting policies

Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment valuation and income recognition

Investments are reported at fair value. If available, quoted market prices are used to value investments. Shares of mutual funds are valued at net asset value of shares held by the Plan at year end. See Note 6 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Note 2 - Summary of significant accounting policies (continued)

Risk and uncertainties

The Plan provides for various investment options which are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with these securities and the level of uncertainty related to changes in value, it is at least reasonably possible that changes in the various risk factors in the near term would materially affect participants' account balances and the amounts reported in the accompanying financial statements.

Termination of the plan

Although it has not expressed any intent 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 of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts, and Plan assets would be distributed based upon the participants' account balances at that time.

Administrative expenses

The expenses related to administration of the Plan are paid by the Plan unless the Plan Sponsor elects to make such payment. For the plan year ended March 31, 2016 there were no legal expenses paid for by the Plan Sponsor.

Tax Status

Effective April 1, 2012 the Company adopted a prototype Plan that had received an opinion letter on March 31, 2014 from the Internal Revenue Service stating that the form of the Plan qualifies under applicable provisions of the Internal Revenue Code. The Company believes that the Plan has been operated in accordance with, and qualifies under, the applicable requirements of the Internal Revenue Code and related state statutes, and that the trust, which forms a part of the Plan, will be exempt from Federal and State income taxes.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the U.S. federal, state or local tax authorities. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of March 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

Note 3 – Information certified by the Trustee

The Plan Sponsor elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employment Retirement Income Security Act of 1974. The following information was certified by Fidelity Management Trust Company, the Custodian of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments as of March 31, 2016.
b. Custodian transactions, investment income, and investment transactions for the year ended March 31, 2016.

Note 4 – Investments

The following presents the fair values of investments that represents 5% or more of the Plan's net assets available for benefits as of:

Identity of issuer	Description	March 31, 2016
Fidelity Investments	Fidelity Puritan Fund	$ 2,640,125
Fidelity Investments	T. Rowe Price Blue Chip Growth Fund	250,611
Fidelity Investments	Invesco Diversified Dividend Fund Institutional Class	234,721

Identity of issuer	Description	March 31, 2015
Fidelity Investments	Fidelity Puritan Fund	$ 3,084,458
Fidelity Investments	T. Rowe Price Blue Chip Growth Fund	240,579

Note 5 – Financial information for trustee directed investments

Information about the net assets available for benefits and changes in net assets available for benefits relating to the trustee directed investments is as follows:

	March 31, 2016	March 31, 2015
Investments:		
Money market	$ 51,848	$ 51,713

Note 5 – Financial information for trustee directed investments (continued)

	Year Ended March 31, 2016	
Additions:		
Interest and dividends	$ 78	
Total additions		$ 78
Deductions:		
Administrative expenses (refund)	(57)	
Total deductions		(57)
Net increase		$ 135

Note 6 - 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 under FASB ASC 820 are described as follows:

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

Level 2 Inputs to the valuation methodology include

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

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

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

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

Note 6 - Fair value measurements (continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at March 31, 2016 and 2015:

Money market accounts: Fair values are estimated to approximate deposit account balances.

Collective trust fund: Valued at the net asset value (NAV) of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawals from the trust in order to ensure that securities liquidation will be carried out in an orderly business manner.

Investments in registered investment companies: Valued at the daily closing price as reported by the fund. Investments held by the Plan are open-ended investments that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The investments held by the Plan are deemed to be actively traded.

The following table below sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2016:

Investments	Level 1	Level 2	Level 3	Total
Money market funds	$ 247,729	$ -	$ -	$ 247,729
Common collective trust	-	3,037		3,037
Registered investment companies	4,105,692	-	-	4,105,692
Total	$ 4,353,421	$ 3,037	$ -	$ 4,356,458

The following table below sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2015:

Investments	Level 1	Level 2	Level 3	Total
Money market funds	$ 231,068	-	-	$ 231,068
Registered investment companies	4,514,125	-	-	4,514,125
Total	$ 4,745,193	$ -	$ -	$ 4,745,193

Note 6 - Fair value measurements (continued)

Fair value of investments in entities that use net asset value

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share as of March 31, 2016.

Description	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Fidelity Money Market Retirement Govt II	$ 195,881	n/a	Daily	1 day
Fidelity Puritan Fund	2,640,125	n/a	Daily	1 day
Fidelity Government Income Fund	6,414	n/a	Daily	1 day
Spartan International Index Fund	34,087	n/a	Daily	1 day
Spartan 500 Index Fund	99,714	n/a	Daily	1 day
Spartan Mid Cap Index Fund	12,995	n/a	Daily	1 day
Spartan Small Cap Index Fund	15,166	n/a	Daily	1 day
Columbia Acorn International Fund	115,446	n/a	Daily	1 day
Columbia Mid Cap Growth Fund	28,025	n/a	Daily	1 day
T. Rowe Price Blue Chip Growth Fund	250,611	n/a	Daily	1 day
T. Rowe Price Inflation Protected Bond Fund	19,697	n/a	Daily	1 day
Oakmark International Fund Class I	105,940	n/a	Daily	1 day
PIMCO Low Duration Fund Administrative Class	6,387	n/a	Daily	1 day
Cohen & Steers Realty Shares Fund	15,089	n/a	Daily	1 day
Templeton Global Bond Fund Class A	48,837	n/a	Daily	1 day
Invesco High Yield Fund Institutional Class	6,811	n/a	Daily	1 day
Invesco Diversified Dividend Fund Institutional Class	234,721	n/a	Daily	1 day
JP Morgan Mid Cap Value Fund	141,845	n/a	Daily	1 day
Janus Triton Fund Class T	133,167	n/a	Daily	1 day
Metropolitan West Total Return Bond Fund Class Institutional	75,860	n/a	Daily	1 day
Reliance Trust New York Life Anchor Account Class 25	3,037	n/a	Daily	1 day
Wells Fargo Special Small Cap Value Adm Fund	16,690	n/a	Daily	1 day
Hennessy Gas Utility Index Fund	98,065	n/a	Daily	1 day
	$ 4,304,610			

Note 7 – Party-in-interest

Plan investments in participant directed investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the custodian with the Plan's Trustees, and therefore, these transactions qualify as party-in-interest transactions. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibitions of party-in-interest transactions under ERISA. Fees paid by the Plan participants to Fidelity Management Trust Company for investment management services amounted to $4,577 and $5,994 for the years ended March 31, 2016 and 2015, respectively.

The Plan has self-directed loans made to participants. As a result, these investments and all transactions relating to these investments were a party-in-interest. These transactions are exempt from being prohibited transactions by ERISA.

Note 8 – Reconciliation of the Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at March 31, 2016 and 2015 to Form 5500:

	2016	2015
Net assets available for benefits per the financial statements	$ 4,503,074	$ 4,858,491
Participant contribution receivable	(5,359)	-
Employer contribution receivable	(2,730)	-
Net assets available for benefits per the Form 5500	$ 4,494,985	$ 4,858,491

The following is a reconciliation contributions per the financial statements at March 31, 2016 to Form 5500:

	Employer	Participant
Contributions per the financial statements	$ 80,650	$ 157,481
Less participant contribution receivable	-	(5,359)
Less employer contribution receivable	(2,730)	-
Contributions per the Form 5500	$ 77,920	$ 152,122

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF MARCH 31, 2016

	(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION	(d) COST	(e) CURRENT VALUE
*		Fidelity Investments (Participant-Directed)	Fidelity Money Market Retirement Govt II	**	$ 195,881
			Fidelity Puritan Fund	**	2,640,125
			Fidelity Government Income Fund	**	6,414
			Spartan International Index Fund	**	34,087
			Spartan 500 Index Fund	**	99,714
			Spartan Mid Cap Index Fund	**	12,995
			Spartan Small Cap Index Fund	**	15,166
			Columbia Acorn International Fund	**	115,446
			Columbia Mid Cap Growth Fund	**	28,025
			T. Rowe Price Blue Chip Growth Fund	**	250,611
			T. Rowe Price Inflation Protected Bond Fund	**	19,697
			Oakmark International Fund Class I	**	105,940
			PIMCO Low Duration Fund Administrative Class	**	6,387
			Cohen & Steers Realty Shares Fund	**	15,089
			Templeton Global Bond Fund Class A	**	48,837
			Invesco High Yield Fund Institutional Class	**	6,811
			Invesco Diversified Dividend Fund Institutional Class	**	234,721
			JP Morgan Mid Cap Value Fund	**	141,845
			Janus Triton Fund Class T	**	133,167
			Metropolitan West Total Return Bond Fund Class Institutional	**	75,860
			Reliance Trust New York Life Anchor Account Class 25	**	3,037
			Wells Fargo Special Small Cap Value Adm Fund	**	16,690
			Heartland Value Plus Fund	**	-
			Hennessy Gas Utility Index Fund	**	98,065
		Community Bank (Nonparticipant-Directed)	Money Market	51,848	51,848
*		Participant Loans	Interest from 4.25% - 5.25%	-	138,527
			Totals	$ 51,848	$ 4,494,985

* Represents a party-in-interest as defined by ERISA.
** Cost information omitted for participant directed investments.

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS

WITH

INDEPENDENT AUDITORS' REPORT

MARCH 31, 2016 AND 2015

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS
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MARCH 31, 2016 AND 2015

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FRAZER, LLP
Certified Public Accountants and Consultants

INDEPENDENT AUDITORS' REPORT

To the Trustee, Board of Directors, and Plan Administrator
Rockview Dairies, Inc. 401(k) Plan
Downey, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rockview Dairies, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of March 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the year ended March 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended March 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

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Certified Public Accountants and Consultants

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of March 31, 2016, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

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

Frazer, LLP

Brea, CA
January 4, 2017

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF MARCH 31, 2016 AND 2015

	2016	2015
ASSETS:		
INVESTMENTS AT FAIR VALUE:		
Money market funds	$ 247,729	$ 231,068
Common collective trusts	3,037	-
Registered investment companies	4,105,692	4,514,125
Total investments	4,356,458	4,745,193
RECEIVABLES:		
Notes receivable from participants	138,527	113,298
Participant contributions	5,359	-
Employer contributions	2,730	-
Total receivables	146,616	113,298
Total assets	4,503,074	4,858,491
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,503,074	$ 4,858,491

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31, 2016

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT LOSS:		
Interest and dividends	$	290,386
Interest on notes receivable from participants		4,877
Net appreciation (depreciation) of investments:		
Common collective trust		9
Registered investment companies		(371,511)
Total loss on investment		(76,239)
OTHER ADDITIONS:		
Employer contributions		80,650
Employee contributions		157,481
Total other additions		238,131
Total additions		161,892
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits and withdrawals		512,732
Administrative expenses		4,577
Total deductions		517,309
NET DECREASE		(355,417)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year		4,858,491
End of year	$	4,503,074

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

Note 1 – Description of the Plan

The following description of Rockview Dairies, Inc. 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the plan agreement and/or any amendments for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Rockview Dairies, Inc. ("Rockview Dairies" or the "Company"), the Plan Sponsor. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective April 1, 2010, the Plan has been restated to meet the requirements for a Safe Harbor Cash or Deferred Profit Sharing Plan under the Internal Revenue Code sections 401(k)(12) and 401(m)(11).

An employee is eligible to participate in the Plan upon reaching the age of 21 and after completing three months of service.

Contributions

Each year, participants may contribute up to 50% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Code ("IRC") limitations. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company makes discretionary non-elective contributions and safe harbor matching contributions for all participating employees for each plan year. A participant must complete 3 months of service to receive qualified non-elective employer contributions and matching employer contributions and one year of service to receive non-elective employer contributions. Participants direct the investment of their contributions and safe harbor matching contributions into various investment options offered by the Plan. The Plan currently offers a diversified menu of investments in registered investment companies issued by Fidelity Management Trust Company as investment options for participant directed investments.

Participant accounts

Each participant's account is credited with the participant's contributions, rollover contributions and allocations of (a) the Company's contributions and (b) Plan earnings (or losses), and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions and safe harbor employer matching contributions, plus actual earnings thereon. Vesting from profit sharing or other discretionary non-safe harbor contributions are based on years of continuous service, as follows:

Note 1 – Description of the Plan (continued)

Vesting (continued)

Years of Service	Vesting Percentage
2	20%
3	40%
4	60%
5	80%
6	100%

Notwithstanding the foregoing, if a participant is employed by the Company on their normal retirement date (age 65), the date they become disabled, or the date they die, their vested interest in Company contributions on such date accelerates to 100%.

Note receivable from participants

Participants may borrow from their account a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from one to five years, except for the purchase of a primary residence where the terms shall be no greater than 10 years. The loans are secured by the balance in the participant's account and bear interest at prime plus 1% at the date of issuance, which is commensurate with prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions. Participants may only have one loan outstanding at a time.

Payment of benefits

Upon termination of service, a participant will receive as benefits either a lump sum amount equal to the value of the participant's vested interest in his/her account, or optional forms of benefits in accordance with the Plan. Upon termination of service due to death, permanent disability, retirement or early retirement, as defined in the Plan document, a participant may elect to receive a distribution of his or her vested account balance as either a lump-sum amount or as installments. As of August 5, 2011, the Plan was amended to allow for hardship distributions for qualified expenses, as defined in the amended Plan document. Withdrawals made by terminating participants are based upon the vested balance of their participant directed and trustee directed individual accounts at the time of termination and are recorded in the year of distribution.

Administration

An officer of the Company serves as trustee and directs the investments of plan assets, other than investments in participant directed accounts. Fidelity Management Trust Company serves as custodian of participant directed investments. Under the agreement, the assets of the Plan are controlled by the custodian who is responsible for investing them according to the provisions of the service contract. The participant makes all investment selections.

Note 1 – Description of the Plan (continued)

Trustee directed investments

As of March 31, 2016, trustee directed investments include a money market account at Community Bank with a total fair market value of $51,848.

Forfeiture of benefits

If a participant terminates prior to vesting 100% in employer contributions, the forfeited balance will be used to offset administrative expenses or reduce employer contributions. As of March 31, 2016 and 2015, non-vested forfeitures totaled $39,008 and $32,680 respectively.

Date of management's review

The Plan's management evaluated all events that occurred after March 31, 2016 up through the date the Plan issued these financial statements on January 4, 2017. No events occurred subsequent to this date which required disclosure.

Note 2 - Summary of significant accounting policies

Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment valuation and income recognition

Investments are reported at fair value. If available, quoted market prices are used to value investments. Shares of mutual funds are valued at net asset value of shares held by the Plan at year end. See Note 6 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Note 2 - Summary of significant accounting policies (continued)

Risk and uncertainties

The Plan provides for various investment options which are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with these securities and the level of uncertainty related to changes in value, it is at least reasonably possible that changes in the various risk factors in the near term would materially affect participants' account balances and the amounts reported in the accompanying financial statements.

Termination of the plan

Although it has not expressed any intent 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 of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts, and Plan assets would be distributed based upon the participants' account balances at that time.

Administrative expenses

The expenses related to administration of the Plan are paid by the Plan unless the Plan Sponsor elects to make such payment. For the plan year ended March 31, 2016 there were no legal expenses paid for by the Plan Sponsor.

Tax Status

Effective April 1, 2012 the Company adopted a prototype Plan that had received an opinion letter on March 31, 2014 from the Internal Revenue Service stating that the form of the Plan qualifies under applicable provisions of the Internal Revenue Code. The Company believes that the Plan has been operated in accordance with, and qualifies under, the applicable requirements of the Internal Revenue Code and related state statutes, and that the trust, which forms a part of the Plan, will be exempt from Federal and State income taxes.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the U.S. federal, state or local tax authorities. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of March 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

Note 3 – Information certified by the Trustee

The Plan Sponsor elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employment Retirement Income Security Act of 1974. The following information was certified by Fidelity Management Trust Company, the Custodian of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments as of March 31, 2016.
b. Custodian transactions, investment income, and investment transactions for the year ended March 31, 2016.

Note 4 – Investments

The following presents the fair values of investments that represents 5% or more of the Plan's net assets available for benefits as of:

Identity of issuer	Description	March 31, 2016
Fidelity Investments	Fidelity Puritan Fund	$ 2,640,125
Fidelity Investments	T. Rowe Price Blue Chip Growth Fund	250,611
Fidelity Investments	Invesco Diversified Dividend Fund Institutional Class	234,721

Identity of issuer	Description	March 31, 2015
Fidelity Investments	Fidelity Puritan Fund	$ 3,084,458
Fidelity Investments	T. Rowe Price Blue Chip Growth Fund	240,579

Note 5 – Financial information for trustee directed investments

Information about the net assets available for benefits and changes in net assets available for benefits relating to the trustee directed investments is as follows:

	March 31, 2016	March 31, 2015
Investments:		
Money market	$ 51,848	$ 51,713

Note 5 – Financial information for trustee directed investments (continued)

	Year Ended March 31, 2016	
Additions:		
Interest and dividends	$ 78	
Total additions		$ 78
Deductions:		
Administrative expenses (refund)	(57)	
Total deductions		(57)
Net increase		$ 135

Note 6 - 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 under FASB ASC 820 are described as follows:

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

Level 2 Inputs to the valuation methodology include

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

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

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

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

Note 6 - Fair value measurements (continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at March 31, 2016 and 2015:

Money market accounts: Fair values are estimated to approximate deposit account balances.

Collective trust fund: Valued at the net asset value (NAV) of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawals from the trust in order to ensure that securities liquidation will be carried out in an orderly business manner.

Investments in registered investment companies: Valued at the daily closing price as reported by the fund. Investments held by the Plan are open-ended investments that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The investments held by the Plan are deemed to be actively traded.

The following table below sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2016:

Investments	Level 1	Level 2	Level 3	Total
Money market funds	$ 247,729	$ -	$ -	$ 247,729
Common collective trust	-	3,037		3,037
Registered investment companies	4,105,692	-	-	4,105,692
Total	$ 4,353,421	$ 3,037	$ -	$ 4,356,458

The following table below sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2015:

Investments	Level 1	Level 2	Level 3	Total
Money market funds	$ 231,068	-	-	$ 231,068
Registered investment companies	4,514,125	-	-	4,514,125
Total	$ 4,745,193	$ -	$ -	$ 4,745,193

Note 6 - Fair value measurements (continued)

Fair value of investments in entities that use net asset value

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share as of March 31, 2016.

Description	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Fidelity Money Market Retirement Govt II	$ 195,881	n/a	Daily	1 day
Fidelity Puritan Fund	2,640,125	n/a	Daily	1 day
Fidelity Government Income Fund	6,414	n/a	Daily	1 day
Spartan International Index Fund	34,087	n/a	Daily	1 day
Spartan 500 Index Fund	99,714	n/a	Daily	1 day
Spartan Mid Cap Index Fund	12,995	n/a	Daily	1 day
Spartan Small Cap Index Fund	15,166	n/a	Daily	1 day
Columbia Acorn International Fund	115,446	n/a	Daily	1 day
Columbia Mid Cap Growth Fund	28,025	n/a	Daily	1 day
T. Rowe Price Blue Chip Growth Fund	250,611	n/a	Daily	1 day
T. Rowe Price Inflation Protected Bond Fund	19,697	n/a	Daily	1 day
Oakmark International Fund Class I	105,940	n/a	Daily	1 day
PIMCO Low Duration Fund Administrative Class	6,387	n/a	Daily	1 day
Cohen & Steers Realty Shares Fund	15,089	n/a	Daily	1 day
Templeton Global Bond Fund Class A	48,837	n/a	Daily	1 day
Invesco High Yield Fund Institutional Class	6,811	n/a	Daily	1 day
Invesco Diversified Dividend Fund Institutional Class	234,721	n/a	Daily	1 day
JP Morgan Mid Cap Value Fund	141,845	n/a	Daily	1 day
Janus Triton Fund Class T	133,167	n/a	Daily	1 day
Metropolitan West Total Return Bond Fund Class Institutional	75,860	n/a	Daily	1 day
Reliance Trust New York Life Anchor Account Class 25	3,037	n/a	Daily	1 day
Wells Fargo Special Small Cap Value Adm Fund	16,690	n/a	Daily	1 day
Hennessy Gas Utility Index Fund	98,065	n/a	Daily	1 day
	$ 4,304,610			

Note 7 – Party-in-interest

Plan investments in participant directed investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the custodian with the Plan's Trustees, and therefore, these transactions qualify as party-in-interest transactions. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibitions of party-in-interest transactions under ERISA. Fees paid by the Plan participants to Fidelity Management Trust Company for investment management services amounted to $4,577 and $5,994 for the years ended March 31, 2016 and 2015, respectively.

The Plan has self-directed loans made to participants. As a result, these investments and all transactions relating to these investments were a party-in-interest. These transactions are exempt from being prohibited transactions by ERISA.

Note 8 – Reconciliation of the Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at March 31, 2016 and 2015 to Form 5500:

	2016	2015
Net assets available for benefits per the financial statements	$ 4,503,074	$ 4,858,491
Participant contribution receivable	(5,359)	-
Employer contribution receivable	(2,730)	-
Net assets available for benefits per the Form 5500	$ 4,494,985	$ 4,858,491

The following is a reconciliation contributions per the financial statements at March 31, 2016 to Form 5500:

	Employer	Participant
Contributions per the financial statements	$ 80,650	$ 157,481
Less participant contribution receivable	-	(5,359)
Less employer contribution receivable	(2,730)	-
Contributions per the Form 5500	$ 77,920	$ 152,122

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF MARCH 31, 2016

	(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION	(d) COST	(e) CURRENT VALUE
*		Fidelity Investments (Participant-Directed)	Fidelity Money Market Retirement Govt II	**	$ 195,881
			Fidelity Puritan Fund	**	2,640,125
			Fidelity Government Income Fund	**	6,414
			Spartan International Index Fund	**	34,087
			Spartan 500 Index Fund	**	99,714
			Spartan Mid Cap Index Fund	**	12,995
			Spartan Small Cap Index Fund	**	15,166
			Columbia Acorn International Fund	**	115,446
			Columbia Mid Cap Growth Fund	**	28,025
			T. Rowe Price Blue Chip Growth Fund	**	250,611
			T. Rowe Price Inflation Protected Bond Fund	**	19,697
			Oakmark International Fund Class I	**	105,940
			PIMCO Low Duration Fund Administrative Class	**	6,387
			Cohen & Steers Realty Shares Fund	**	15,089
			Templeton Global Bond Fund Class A	**	48,837
			Invesco High Yield Fund Institutional Class	**	6,811
			Invesco Diversified Dividend Fund Institutional Class	**	234,721
			JP Morgan Mid Cap Value Fund	**	141,845
			Janus Triton Fund Class T	**	133,167
			Metropolitan West Total Return Bond Fund Class Institutional	**	75,860
			Reliance Trust New York Life Anchor Account Class 25	**	3,037
			Wells Fargo Special Small Cap Value Adm Fund	**	16,690
			Heartland Value Plus Fund	**	-
			Hennessy Gas Utility Index Fund	**	98,065
		Community Bank (Nonparticipant-Directed)	Money Market	51,848	51,848
*		Participant Loans	Interest from 4.25% - 5.25%	-	138,527
			Totals	$ 51,848	$ 4,494,985

* Represents a party-in-interest as defined by ERISA.
** Cost information omitted for participant directed investments.

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