

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 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 2019 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2019 or fiscal plan year beginning <u>08/01/2019</u> and ending <u>07/31/2020</u>	
A This return/report is for:	☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>MILK & ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PEN. PLN.</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>08/01/1952</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>08/01/1952</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>08/01/1952</u>					
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) <u>MILK & ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PENSION PLAN</u> <u>3118 COLERAIN AVENUE</u> <u>CINCINNATI, OH 45225</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-6136729</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>513-541-2480</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>311500</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-6136729</u>	2c Plan Sponsor's telephone number <u>513-541-2480</u>	2d Business code (see instructions) <u>311500</u>	
2b Employer Identification Number (EIN) <u>31-6136729</u>					
2c Plan Sponsor's telephone number <u>513-541-2480</u>					
2d Business code (see instructions) <u>311500</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	02/26/2021	PATRICIA M. LUKEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	02/26/2021	PATRICIA M. LUKEN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Filed with authorized/valid electronic signature.		
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2019)
v. 190130

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 289
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 6a(2) 0 6b 157 6c 56 6d 213 6e 61 6f 274 6g 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7 0

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1B 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☐ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2019 Form M-1 annual report. If the plan was not required to file the 2019 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2019
		This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 08/01/2019 and ending 07/31/2020		
A Name of plan MILK & ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PEN. PLN.	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MILK & ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PENSION PLAN	D Employer Identification Number (EIN) 31-6136729	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

PATTI LUKEN

OPEIU LOCAL 98
3118 COLERAIN AVE.
CINCINNATI, OH 45225

31-6136729

(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?
14 15 30 35	EMPLOYEE	44412	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☒

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

BLUE & CO. LLC

1280 NORTH MERIDIAN ST, STE 400
CARMEL, IN 46032

35-1178661

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	9000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SMS RETIREMENT

4540 COOPER ROAD, SUITE 303
CINCINNATI, OH 45242

31-1140818

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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
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(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 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 2019 This Form is Open to Public Inspection
For calendar plan year 2019 or fiscal plan year beginning 08/01/2019 and ending 07/31/2020		
A Name of plan MILK & ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PEN. PLN.	B Three-digit plan number (PN) ► 001	
C Plan sponsor's name as shown on line 2a of Form 5500 MILK & ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PENSION PLAN	D Employer Identification Number (EIN) 31-6136729	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a Total noninterest-bearing cash	1a		73155	74966
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions.....	1b(1)			
(2) Participant contributions.....	1b(2)			
(3) Other.....	1b(3)			
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)			
(2) U.S. Government securities	1c(2)			
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)			
(B) All other.....	1c(3)(B)			
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)			
(B) Common.....	1c(4)(B)			
(5) Partnership/joint venture interests	1c(5)			
(6) Real estate (other than employer real property).....	1c(6)			
(7) Loans (other than to participants)	1c(7)			
(8) Participant loans.....	1c(8)			
(9) Value of interest in common/collective trusts	1c(9)			
(10) Value of interest in pooled separate accounts	1c(10)			
(11) Value of interest in master trust investment accounts	1c(11)			
(12) Value of interest in 103-12 investment entities.....	1c(12)			
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)			
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)			
(15) Other.....	1c(15)			

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	73155	74966

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	73155	74966
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	439200	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		439200
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		439200

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	375248	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		375248
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	9000	
(2) Contract administrator fees	2i(2)	41075	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	12066	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		62141
j Total expenses. Add all expense amounts in column (b) and enter total	2j		437389

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1811
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: BLUE & CO., LLC

(2) EIN: 35-1178661

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		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.).....		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?.....		X	
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?.....		X	
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.)		X	
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☒ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4279200. (See instructions.)

MILK AND ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PENSION PLAN

**FINANCIAL STATEMENTS
(CASH BASIS)**

JULY 31, 2020 AND 2019

CPAs / ADVISORS



**MILK AND ICE CREAM INDUSTRY DAIRY
EMPLOYEES UNION PENSION PLAN**

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JULY 31, 2020 AND 2019

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Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
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Blue & Co., LLC / 720 East Pete Rose Way, Suite 100 / Cincinnati, OH 45202
main 513.241.4707 fax 513.241.5639 email blue@blueandco.com

REPORT OF INDEPENDENT AUDITORS

To the Trustee of the Milk and Ice Cream
Industry Dairy Employees Union Pension Plan
Cincinnati, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of the Milk and Ice Cream Industry Dairy Employees Union Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits (cash basis) as of July 31, 2020 and 2019, and the related statements of changes in net assets available for benefits (cash basis) for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 2; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Milk and Ice Cream Industry Dairy Employees Union Pension Plan (cash basis) as of July 31, 2020 and 2019, and the changes in net assets available for benefits (cash basis) for the years then ended, in accordance with the cash basis of accounting described in Note 2.

Basis of Accounting

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

Blue & Co., LLC

Cincinnati, Ohio
February 23, 2021

**MILK AND ICE CREAM INDUSTRY
DAIRY EMPLOYEES UNION PENSION PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
ON A CASH BASIS
JULY 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash	\$ 74,966	\$ 73,155
Net assets available for benefits	<u>\$ 74,966</u>	<u>\$ 73,155</u>

See accompanying notes to financial statements.

**MILK AND ICE CREAM INDUSTRY
DAIRY EMPLOYEES UNION PENSION PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
ON A CASH BASIS
YEARS ENDED JULY 31, 2020 AND 2019

	2020	2019
Additions to net assets attributed to:		
Financial assistance (Note 7)	\$ 439,200	\$ 466,200
	439,200	466,200
Deductions from net assets attributed to:		
Pension benefits	375,248	401,050
Administrative expenses:		
Payroll	41,075	40,300
Other costs	12,066	11,001
Professional fees	9,000	20,800
Total administrative expenses	62,141	72,101
Total deductions	437,389	473,151
Net increase (decrease)	1,811	(6,951)
Net assets available for benefits:		
Beginning of Year	73,155	80,106
End of Year	\$ 74,966	\$ 73,155

See accompanying notes to financial statements.

MILK AND ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PENSION PLAN

NOTES TO FINANCIAL STATEMENTS JULY 31, 2020 AND 2019

1. DESCRIPTION OF PLAN

The following description of the Milk and Ice Cream Industry Dairy Employees Union Pension Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit plan, which was established on October 29, 1952 in accordance with the Agreement and Declaration of Trust dated July 29, 1952 and amended and restated effective January 30, 2004 between the employers of the Milk and Ice Cream Industry and the Milk and Ice Cream Industry Dairy Employees Union. Participants should refer to the plan agreement for full information on vesting and benefit provisions.

The Plan is covered under collective bargaining agreements with each employer, the most recent of which is dated during 1997 and covered the period from those dates through 2003.

During the year ended July 31, 2003, the Plan came under a Mass Withdrawal Status, since all contributing employers ceased ongoing plan sponsorship. The plan assets currently are insufficient to meet the pension obligations accrued as of the Mass Withdrawal Status date. However, current and vested deferred participants have their full pensions guaranteed by the Pension Benefit Guaranty Corporation ("PBGC"), since no participants have pension accruals in excess of the PBGC guarantee level. The Plan began to receive assistance from the PBGC to pay pensions in December 2007.

Pension Benefits

Participants with 10 or more years of credited service are entitled to annual pension benefits, beginning at normal retirement age (62), equal to \$8.00 per month for each year of credited past service (whose service ceased prior to February 1, 1995) to a maximum of 30 years and \$10.00 per month for each year of credited past service after (whose service ceased after February 1, 1995) to a maximum of 40 years.

The Plan permits reduced retirement benefits for participants that elect early retirement between ages 57-61 with at least 10 years of service. The annual pension benefits are reduced by 0.6% for each month the early retirement is elected before the age of 62. Participants with at least 20 years of service as of February 1, 1995, shall receive an additional pension supplement of \$125.00 per month payable until age 62.

**MILK AND ICE CREAM INDUSTRY
DAIRY EMPLOYEES UNION PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS
JULY 31, 2020 AND 2019

Participants may elect to receive their benefits in the form of a life annuity, or a joint and spouse survivor annuity. The spouse survivor payment is equal to 50% of annual pension benefits for the life of the participant and 50% of the annual pension benefit adjusted by a factor based on the spouse age difference from the participant as described in the plan agreement.

Death and Disability Benefits

Participants who incur a total and permanent disability prior to the normal retirement age with at least 10 years of credited service are entitled to an early retirement benefit or the standard retirement benefit as elected by the participant.

If any participant dies prior to retirement and is not married or if they are married and have less than 10 years of credit service, the designated beneficiary will receive a death benefit equal to 100% of the contributions paid into the Plan on the participant's behalf since the date of the most recent permanent break in service as described in the plan agreement.

If the participant is married and dies prior to retirement after having been credited with 10 or more years of service, the surviving spouse will receive a reduced pre-retirement surviving spouse's benefit.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis, generally, revenues are recorded when cash is received and expenses are recorded when paid. Employer receivables, loans from the PBGC, and expenses incurred but not paid are not included in the financial statements. The exchange of cash in completing a transaction does not necessarily coincide with the economic event giving rise to the transaction.

Use of Estimates

The preparation of financial statements on the cash basis of accounting requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Payments of Benefits

Benefits are recorded when paid.

**MILK AND ICE CREAM INDUSTRY
DAIRY EMPLOYEES UNION PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS
JULY 31, 2020 AND 2019

Administrative Expenses

Administrative expenses, including trustee's expenses, are the responsibility of the Plan and are paid from assets of the Plan. Various occupancy expenses are provided by the trustee at no cost to the Plan.

Going Concern Evaluation

Management evaluates whether there are conditions or events that raise substantial doubt about the entity's ability to continue as a going concern for a period of one year from the date the financial statements are issued.

Subsequent Events

Subsequent events were evaluated through February 23, 2021, which is the date the financial statements were available to be issued.

3. TAX STATUS

The Internal Revenue Service has determined and informed the Plan by a letter dated January 3, 2005, that the Plan, as then designed, was in accordance with the applicable requirements of the Internal Revenue Code (IRC). The plan's trustee believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations for years prior to 2016.

4. CONCENTRATION OF CREDIT RISK

The Plan maintains its cash at a financial institution that is insured by the Federal Deposit Insurance Corporation up to \$250,000. At times, the balance may exceed the insured limit. The Plan does not believe it is exposed to any significant credit risk on the cash balance. At July 31, 2020 and 2019, the total cash balance was less than the insurance limit.

**MILK AND ICE CREAM INDUSTRY
DAIRY EMPLOYEES UNION PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS
JULY 31, 2020 AND 2019

5. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions based upon the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present members or their beneficiaries. Benefits under the Plan are based on members' years of credited service.

The actuarial present value of accumulated plan benefits is determined by Schneider, Male & Strakowski actuaries, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements for mortality, withdrawal or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations at August 1, 2019 were (a) life expectancy of participants (PBGC Mortality Table ERISA 4044 for 2019 Healthy M/F), (b) retirement age assumptions (the assumed average retirement age was 62), and (c) investment return. The 2019 valuation included PBGC interest rates of 2.92% (for payment years 1 to 25) and 3.07% (for payment years 25+).

The actuary's calculation of the present value of accumulated plan benefits as of August 1, 2019, are as follows:

Vested benefits

Participants currently receiving payments	\$ 3,084,420
Other vested participants	<u>1,059,522</u>
Total actuarial present value	<u><u>\$ 4,143,942</u></u>

An analysis of the change in the present value of accumulated plan benefits for the year ended August 1, 2019, are as follows:

Actuarial present value of accumulated plan benefits

at beginning of the year	\$ 4,441,592
Increase (decrease) during the year attributable to:	
Benefits paid	(401,050)
Interest	212,053
Change in discount period	-0-
Change in actuarial assumptions	9,643
Benefits accumulated	<u>(118,296)</u>
Actuarial present value of accumulated plan benefits at the end of the year	<u><u>\$ 4,143,942</u></u>

**MILK AND ICE CREAM INDUSTRY
DAIRY EMPLOYEES UNION PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS
JULY 31, 2020 AND 2019

6. GOING CONCERN

The Plan entered into Mass Withdrawal Status during the year ended July 31, 2003, at which time all contributing employers ceased ongoing plan sponsorship. Plan assets became insufficient to meet plan obligations in December 2007. At that time, the Plan became dependent on the PBGC's continued financial assistance to continue as a going concern.

On July 31, 2020, the Plan had total assets of \$74,966. The estimated amount of annual benefit payments due for the year ending July 31, 2020 is \$390,000. The Plan expects that it will continue to receive assistance from the PBGC. The financial statements do not include any adjustments that might be necessary if the Plan is unable to continue as a going concern.

7. PENSION BENEFIT GUARANTY CORPORATION FINANCIAL ASSISTANCE

In December 2007, the PBGC began providing financial assistance to the Plan. All financial assistance received from the PBGC will be in the form of a loan, but repayment of the principal amount, plus interest at the rate in effect under Section 6621(a)(2) of the Internal Revenue Service Code, compounded daily, will not commence unless the Plan's financial condition would improve to such a degree that it has assets beyond those necessary to pay basic benefits. For the years ended July 31, 2020 and 2019, the PBGC provided \$439,200 and \$466,200 in financial assistance to the Plan, respectively. Total assistance provided by the PBGC to July 31, 2020 is \$7,800,230. The note is secured by a security agreement entered into by the Plan and PBGC. The PBGC guaranteed insured amounts exceeds the monthly benefits accumulated by the participants of the Plan and will be paid in full.

8. PARTIES-IN-INTEREST TRANSACTIONS

A party-in-interest transaction is defined under the DOL regulations as any fiduciary of the Plan, any party rendering services to the Plan, and certain others. During the years ended July 31, 2020 and 2019, the Plan paid administrative fees to the benefit administrator of \$41,075 and \$40,300, respectively, to the actuary of \$-0- and \$12,000, respectively, and to the independent audit firm of \$9,000 and \$8,800, respectively, which qualifies as party-in-interest transactions.

9. RISK AND UNCERTAINTIES

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

**MILK AND ICE CREAM INDUSTRY
DAIRY EMPLOYEES UNION PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS
JULY 31, 2020 AND 2019

10. CONTINGENCY

On March 11, 2020, the World Health Organization declared Coronavirus (COVID-19) a pandemic. The continued spread of COVID-19, or any similar outbreaks in the future, may adversely impact the local, regional, national and global economies. The extent to which COVID-19 impacts the Plan's operating results is dependent on the breadth and duration of the pandemic and could be affected by other factors management is not currently able to predict. Potential impacts include, but are not limited to, reduced employee participation, decreases in employer discretionary contributions, and investment portfolio declines. Management believes the Plan is taking appropriate actions to respond to the pandemic; however, the full impact is unknown and cannot be reasonably estimated at the date the financial statements were available to be issued.

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 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 2019 This Form is Open to Public Inspection
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Part I Annual Report Identification Information		
For calendar plan year 2019 or fiscal plan year beginning 08/01/2019 and ending 07/31/2020		
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.)	
B This return/report is:	☐ a single-employer plan; ☐ a DFE (specify) _____ ☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here	▶ ☒	
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)	

Part II Basic Plan Information --- enter all requested information			
1a	Name of plan MILK & ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PEN. PLN.	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 08/01/1952
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) MILK & ICE CREAM INDUSTRY DAIRY EMPLOYEES UNION PENSION PLAN 3118 COLERAIN AVENUE US CINCINNATI OH 45225	2b	Employer Identification Number (EIN) 31-6136729
		2c	Plan Sponsor's telephone number (513) 541-2480
		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		2-26-21	James Hammonds Patricia M Lukon
	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

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN and the plan name and the plan number from the last return/report: a Sponsor's name c Plan name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 289
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)
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits	6b 157
c Other retired or separated participants entitled to future benefits	6c 56
d Subtotal. Add lines 6a(2), 6b, and 6c	6d 213
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 61
f Total. Add lines 6d and 6e	6f 274
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7 0

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1B 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☐ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information - Small Plan)
- (3) ☐ **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

- 11c** Enter the Receipt Confirmation Code for the 2019 Form M-1 annual report. If the plan was not required to file the 2019 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 _____

**MILK AND ICE CREAM INDUSTRY
DAIRY EMPLOYEES UNION PENSION PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
ON A CASH BASIS
JULY 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash	\$ 74,966	\$ 73,155
Net assets available for benefits	<u>\$ 74,966</u>	<u>\$ 73,155</u>

See accompanying notes to financial statements.

**MILK AND ICE CREAM INDUSTRY
DAIRY EMPLOYEES UNION PENSION PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
ON A CASH BASIS
YEARS ENDED JULY 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Additions to net assets attributed to:		
Financial assistance (Note 7)	\$ 439,200	\$ 466,200
	439,200	466,200
Deductions from net assets attributed to:		
Pension benefits	375,248	401,050
Administrative expenses:		
Payroll	41,075	40,300
Other costs	12,066	11,001
Professional fees	9,000	20,800
Total administrative expenses	<u>62,141</u>	<u>72,101</u>
Total deductions	<u>437,389</u>	<u>473,151</u>
Net increase (decrease)	1,811	(6,951)
Net assets available for benefits:		
Beginning of Year	73,155	80,106
End of Year	<u>\$ 74,966</u>	<u>\$ 73,155</u>

See accompanying notes to financial statements.