Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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).

2011

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

▶ Complete all entries in accordance with the instructions to the Form 5500-SF **Annual Report Identification Information** For calendar plan year 2011 or fiscal plan year beginning and ending X a single-employer plan a multiple-employer plan (not multiemployer) a one-participant plan A This return/report is for: the first return/report **B** This return/report is: the final return/report an amended return/report a short plan year return/report (less than 12 months) Form 5558 automatic extension DFVC program C Check box if filing under: special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan 1b Three-digit plan number EMPIRE REFRACTORY SERVICES OF INDIANA, INC. 401(K) PLAN (PN) ▶ 001 1c Effective date of plan 01/01/2007 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) 2b Employer Identification Number EMPIRE REFRACTORY SERVICES OF INDIANA, INC. 20-4002644 (EIN) 2c Sponsor's telephone number 317-297-2703 7705 N. MICHIGAN RD. INDIANAPOLIS, AL 46268 2d Business code (see instructions) 333410 3a Plan administrator's name and address (if same as plan sponsor, enter "Same") 3b Administrator's EIN 20-4002644 EMPIRE REFRACTORY SERVICES OF INDIANA, INC. 7705 N. MICHIGAN RD. INDIANAPOLIS, AL 46268 3c Administrator's telephone number 317-297-2703 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. 4c PN Sponsor's name 5a Total number of participants at the beginning of the plan year 5a **b** Total number of participants at the end of the plan year..... 17 Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)..... **6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) **b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) Yes under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. Financial Information Plan Assets and Liabilities (a) Beginning of Year (b) End of Year 308776 339973 Total plan assets..... 7a 7b Total plan liabilities..... 308776 339973 Net plan assets (subtract line 7b from line 7a)..... 7с Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total a Contributions received or receivable from: 21596 (1) Employers 8a(1) 43035 (2) Participants 8a(2) (3) Others (including rollovers)..... 8a(3) -15980 **b** Other income (loss)..... 8b 48651 Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8с Benefits paid (including direct rollovers and insurance premiums 13628 to provide benefits)..... 8d 0 Certain deemed and/or corrective distributions (see instructions) ... 8e 3826 Administrative service providers (salaries, fees, commissions)....... 8f 0 Other expenses..... 8g 17454 Total expenses (add lines 8d, 8e, 8f, and 8g)..... 8h 31197 Net income (loss) (subtract line 8h from line 8c)..... 8i

Transfers to (from) the plan (see instructions)

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Part IV	Plan Characteristics	
I aitiv		

If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 9a

2E 2G 2J 2T 3D

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

	40								
art	V	Compliance Questions				1			
0	Duri	ng the plan year:		Yes	No		Amo	unt	
а		there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X				
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		X				
С	Was	s the plan covered by a fidelity bond?	10c	X					30000
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud shonesty?	10d		X				
е	insu	e any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, rance service or other organization that provides some or all of the benefits under the plan? (See uctions.)	10e	X					1812
f	Has	the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did t	the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X				
h		s is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		X				
i		h was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i						
art	VI	Pension Funding Compliance		•	•				
11	Is thi	s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com						Yes	X No
12		is a defined contribution plan subject to the minimum funding requirements of section 412 of the Code					Ħ	Yes	X No
	If a v	es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruting the waiver	ıth						
		r the minimum required contribution for this plan year		Г	12b				
		r the amount contributed by the employer to the plan for this plan year			12c				
	Subt	ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left titive amount)	of a		12d				
е	·	he minimum funding amount reported on line 12d be met by the funding deadline?		<u></u>		Yes	Пи	0	N/A
art		Plan Terminations and Transfers of Assets							
		a resolution to terminate the plan been adopted in any plan year?				Yes X N	lo		
		es," enter the amount of any plan assets that reverted to the employer this year		3a					
b	Were	e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought		the co	ntrol			Voc	V No
•		e PBGC?ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify t					Ш	res	X No
C		h assets or liabilities were transferred. (See instructions.)	ne piai	11(5) 10					
1	13c(1) Name of plan(s):			13c(2		IN(s)	1	3c(3)	PN(s)
		A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab							
		alties of perjury and other penalties set forth in the instructions, I declare that I have examined this rete edule MB completed and signed by an enrolled actuary, as well as the electronic version of this return,							

belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	03/09/2012	ROGER W HILDEBRAND
HEDE		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

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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).

Part 1 Annual Report Identification Information

OMB Nos. 1210-0110 1210-0089

2011

This Form is Open to Public Inspection

F	or calendar plan year 2011 or fiscal plan year beginning 01/01/2	n11	and ending	10/24	/2011		
_	This return/report is for: a single-employer plan			12/31			
		Ħ	ple-employer plan (not multiemployer)		a one-partici	pant plan	
Ľ	This return/report is: the first return/report	느	al return/report				
_	an amended return/report	一	plan year return/report (less than 12 m	onths	_		
C		atic extension		DFVC progra	am		
	special extension (enter descrip						
-	Part II Basic Plan Information—enter all requested infor	mation		,			
	A Name of plan			1b	Three-digit		
EN	IPIRE REFRACTORY SERVICES OF INDIANA, INC. 401(K) PLAN				plan number (PN) ▶	001	
				1c	Effective date or	f nlan	
					01/01/2		
EM	Plan sponsor's name and address; include room or suite number PIRE REFRACTORY SERVICES OF INDIANA, INC.	(employer,	if for a single-employer plan)	2b	Employer Identif	ication Number	
					(EIN) 20-400:		
				2c	Sponsor's telepi		
	15 N. MICHIGAN RD. DIANAPOLIS 46268			0.1	317-297		
IIVL	MANAPULIS 40208			∠a	Business code (s		
38	Plan administrator's name and address (if same as plan sponsor,	enter "San	ne")	3h	Administrator's E		
SA			,	0.0	20-4002		
				3с		elephone number	
4	If the name and/or EIN of the plan sponsor has changed since the	loot rotur	Juan and Stand Sandhian I and a stand	41.	317-297	-2703	
	name, EIN, and the plan number from the last return/report.	last return	report filed for this plan, enter the	4b	EIN		
	Sponsor's name			4c	PN		
5a	Total number of participants at the beginning of the plan year	•••••		5a	1		
b	Total number of participants at the end of the plan year	•••••		5b		17	
C		plan year	(defined benefit plans do not				
	complete this item)			5c		17	
b	Were all of the plan's assets during the plan year invested in eligil Are you claiming a waiver of the annual examination and report of	ble assets	? (See instructions.)			X Yes No	
~	under 29 CFR 2520.104-46? (See instructions on waiver eligibility	and condi	ndent qualified public accountant (IQP tions.)	'A)		X Yes No	
- <u> </u>	If you answered "No" to either 6a or 6b, the plan cannot use F	orm 5500	SF and must instead use Form 550	0.			
	art III Financial Information	T		-,-			
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End c	f Year	
a	Total plan assets		308776			339973	
b							
	Net plan assets (subtract line 7b from line 7a)	. 7с	308776			339973	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) To	tal	
а	Contributions received or receivable from: (1) Employers	0(4)	21596				
	(2) Participants	. 8a(1)		! .			
	(3) Others (including rollovers)	8a(2)	43035	-		성인하다 네 그	
h		8a(3)					
c	Other income (loss)	8b	-15980	_	<u> </u>	40002	
d	Benefits paid (including direct rollovers and insurance premiums	8c		-		48651	
-	to provide benefits)	8d	13628				
е	Certain deemed and/or corrective distributions (see instructions)	8e	0				
f	Administrative service providers (salaries, fees, commissions)	8f	3826				
g	Other expenses	8g	0				
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h				17454	
i	Net income (loss) (subtract line 8h from line 8c)	8i				31197	
j	Transfers to (from) the plan (see instructions)	8i		1.12			
F	aperwork Reduction Act Notice and OMB Control Numbers, see the instructions for	Form EEOO CE				Form 5500-SF (2011)	

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Form	5500.	SF.	201	1

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Par	t IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 2T 3D	feature codes from	the List of Plan Char	acteris	tic Co	des ir	the instru	ctions:	
b	If the plan provides welfare benefits, enter the applicable welfare fe 4B	eature codes from th	ne List of Plan Chara	cteristi	c Cod	les in t	:he instruct	ions:	
Part	V Compliance Questions	,					-		
10	During the plan year:				Yes	No	T	Amount	t
a	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure)	ciary Correction Pro	gram)	10a		Х			
b	Were there any nonexempt transactions with any party-in-interest? on line 10a.)	? (Do not include tra	nsactions reported	10b		Χ			
С	Was the plan covered by a fidelity bond?			10c	Х				3000
d	Did the plan have a loss, whether or not reimbursed by the plan's f or dishonesty?	idelity bond, that wa	as caused by fraud	10d		Х			
е	Were any fees or commissions paid to any brokers, agents, or other insurance service or other organization that provides some or all of instructions.)	er persons by an ins f the benefits under	surance carrier, the plan? (See	10e	х				181
f	Has the plan failed to provide any benefit when due under the plan			10f		Х			
g	Did the plan have any participant loans? (If "Yes," enter amount as	of year end.)		10g		Х			
h	If this is an individual account plan, was there a blackout period? (S 2520.101-3.)			10h		Х			
į	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101-	required notice or	one of the	40:				Ž.	
Part '	/I Pension Funding Compliance	·3		10i			<u> Nama Sanaka</u>	INC. VIV	\$156.26 (Sp.)
11	Is this a defined benefit plan subject to minimum funding requirements (5500))	nts? (If "Yes," see ir	nstructions and comp	olete So	chedu	ıle SB	(Form	☐ Yes	s X No
12	Is this a defined contribution plan subject to the minimum funding re	equirements of sect	on 412 of the Code	or sect	on 30)2 of F	RISA?	Yes	
а	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applical If a waiver of the minimum funding standard for a prior year is being granting the waiver	amortized in this pl	Montl	tions, a	nd en	ter the Day_	date of th	e letter ru Year	
_	Enter the minimum required contribution for this plan year	•			1	2b			
С	Enter the amount contributed by the employer to the plan for this pla	n year			1	2c			
d :	Subtract the amount in line 12c from the amount in line 12b. Enter the amount)	ne result (enter a mi	nus sian to the left o	fa		2d			,,,,
	Nill the minimum funding amount reported on line 12d be met by the	e funding deadline?.		***********		[Yes	No	N/A
Part \	5-4-1								
	las a resolution to terminate the plan been adopted in any plan year?				<u> </u>	Υe	s X No		
	f "Yes," enter the amount of any plan assets that reverted to the em								
(Vere all the plan assets distributed to participants or beneficiaries, tr		•••••	• • • • • • • • • • • • • • • • • • • •		rol 		Yes	⊠ No
	f during this plan year, any assets or liabilities were transferred from which assets or liabilities were transferred. (See instructions.)	this plan to another	r plan(s), identify the	plan(s) to				
13	c(1) Name of plan(s):				13c(2	2) EIN	(s)	13c(3)	PN(s)
Cautio	n: A penalty for the late or incomplete filing of this return/report	t will be assessed	unless reasonable	cause	is es	tablis	hed.	L	
Under p	penalties of perjury and other penalties set forth in the instructions, I schedule MB completed and signed by an enrolled actuary, as well a is true, correct, and complete.	declare that I have	evamined this return	/roport	inch	ıdina	if applicable	e, a Sche lowledge	edule and
SIGN	De 8. ()	2/29/12	DAVID L. KITKO						
HERE Signature of plan administrator Date Enter name of individual signing as plan administrator					strator				
SIGN	12510	2/29/12	DAvid L.						
HERE	Signature of employer/plan sponsor	Date	Enter name of indi			g as e	mployer or	plan spc	nsor