# 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

**2013**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 02/01/2013 and ending 01/31/2014

**A** This return/report is for:
- ☐ a multiemployer plan;
- ☐ a multiple-employer plan; or
- ☒ a single-employer plan;
- ☐ a DFE (specify) ____

**B** This return/report is:
- ☐ the first return/report;
- ☐ the final return/report;
- ☐ an amended return/report;
- ☐ a short plan year return/report (less than 12 months).

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶ ☐

**D** Check box if filing under:
- ☐ Form 5558;
- ☐ automatic extension;
- ☐ the DFVC program;
- ☐ special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
MICA CORPORATION PROFIT SHARING RETIREMENT PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 02/01/1978

**2a** Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

MICA CORPORATION

P O BOX 161609
FORT WORTH, TX 76161

5750 N RIVERSIDE DRIVE
FORT WORTH, TX 76137

**2b** Employer Identification Number (EIN)
75-1092008

**2c** Sponsor's telephone number
817-847-6121

**2d** Business code (see instructions)
237310

**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. | 06/23/2014 | JACK DAVIS |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 06/23/2014 | JACK DAVIS |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number (optional)

**3a** Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

**3b** Administrator's EIN

**3c** Administrator's telephone number

**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 269 |
| **6** | Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** | Active participants | **6a** | 153 |
| **b** | Retired or separated participants receiving benefits | **6b** | 23 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 85 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 261 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 261 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 191 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 27 |
| **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

**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)** [ ] **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)** [ ] **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

# 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

**2013**

**This Form is Open to Public Inspection**

For calendar plan year 2013 or fiscal plan year beginning 02/01/2013 and ending 01/31/2014

**A** Name of plan
MICA CORPORATION PROFIT SHARING RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
MICA CORPORATION

**D** Employer Identification Number (EIN)
75-1092008

## 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 | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 250000 | 250000 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | 1257 | 1863 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 54459 | 30444 |
| **(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) | 6214137 | 7801210 |
| **(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) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(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 | 6519853 | 8083517 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | 624587 | 551692 |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 624587 | 551692 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 5895266 | 7531825 |

## 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) | 250000 | |
| | **(B)** Participants | 2a(1)(B) | | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 250000 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 1 | |
| | **(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) | | 1 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | 93537 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 2345 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 95882 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 2022181 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 1327544 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 694637 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | 955133 | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 955133 |

| | | (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 | | 14 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1995667 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 359108 | |
| (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) | | 359108 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 0 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 359108 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 1636559 |
| 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)** [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

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

**(1)** Name: WEAVER AND TIDWELL LLP **(2)** EIN: 75-0786316

**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 | 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 | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 500000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | X | | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

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

## Part V Trust Information (optional)

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

# MICA CORPORATION
# PROFIT SHARING RETIREMENT PLAN AND TRUST

## FINANCIAL REPORT

## JANUARY 31, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Trustee and Participants
MICA Corporation Profit
Sharing Retirement Plan and Trust

We have audited the accompanying financial statements of MICA Corporation Profit Sharing Retirement Plan and Trust (the Plan) which comprise the statements of net assets available for benefits as of January 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on 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 of material misstatement.

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

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the MICA Corporation Profit Sharing Retirement Plan and Trust as of January 31, 2014 and 2013, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
June 20, 2014

**MICA CORPORATION**
**PROFIT SHARING RETIREMENT PLAN AND TRUST**
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
**JANUARY 31, 2014 AND 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| **INVESTMENTS, at fair value** | | |
| Money market fund | $ 26,828 | $ 51,609 |
| Common stock and exchange-traded funds | 7,354,468 | 5,777,938 |
| Mutual fund | 446,742 | 436,199 |
| **Total investments, at fair value** | 7,828,038 | 6,265,746 |
| **RECEIVABLES** | | |
| Employer contribution | 250,000 | 250,000 |
| Accrued dividend income | 1,863 | 1,257 |
| **Total receivables** | 251,863 | 251,257 |
| **CASH** | 3,616 | 2,850 |
| **TOTAL ASSETS** | $ 8,083,517 | $ 6,519,853 |
| **LIABILITIES** | | |
| **PARTICIPANTS' ACCOUNTS PAYABLE** | $ 6,433 | $ 5,000 |
| **TOTAL LIABILITIES** | 6,433 | 5,000 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 8,077,084 | $ 6,514,853 |

The Notes to Financial Statements are an integral part of these statements.

**MICA CORPORATION**
**PROFIT SHARING RETIREMENT PLAN AND TRUST**
**STATEMENTS OF CHANGES IN NET ASSETS**
**AVAILABLE FOR BENEFITS**
**YEARS ENDED JANUARY 31, 2014 AND 2013**

| | 2014 | 2013 |
|---|---|---|
| **ADDITIONS TO NET ASSETS ATTRIBUTED TO** | | |
| Employer contribution | $ 250,000 | $ 250,000 |
| Investment income | | |
| Dividends | 95,883 | 86,419 |
| Other income | 14 | - |
| Net appreciation in fair value of investments | 1,649,770 | 787,115 |
| **Total additions** | 1,995,667 | 1,123,534 |
| **DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO** | | |
| Benefits paid to participants | 433,436 | 409,299 |
| **Total deductions** | 433,436 | 409,299 |
| **Net increase** | 1,562,231 | 714,235 |
| **NET ASSETS AVAILABLE FOR BENEFITS, beginning of year** | 6,514,853 | 5,800,618 |
| **NET ASSETS AVAILABLE FOR BENEFITS, end of year** | $ 8,077,084 | $ 6,514,853 |

The Notes to Financial Statements are an integral part of these statements.

**MICA CORPORATION**
**PROFIT SHARING RETIREMENT PLAN AND TRUST**
**NOTES TO FINANCIAL STATEMENTS**

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Accounting

In accordance with the Plan, the Trust maintains its accounting records on the accrual basis.

### Federal Income Taxes

The Plan obtained its latest determination letter on August 5, 2009, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

### Uncertain Tax Positions

The Plan recognizes the financial effect of a tax position, if that position is more likely than not to be sustained upon examination, including resolution of any appeals or litigation processes, based upon the technical merits of the position. Tax positions taken related to the Plan's tax exempt status for federal tax purposes and state filing requirements have been reviewed, and management is of the opinion that material positions taken by the Plan would more likely than not be sustained by examination. Accordingly, the Plan has not recorded an income tax liability for uncertain tax benefits. As of January 31, 2014, the Plan's tax years 2012 and thereafter remain subject to examination.

### Valuation of Trust Investments

The Trust assets are revalued each year to reflect fair value using quoted market prices. Any appreciation or depreciation in fair value is reflected in the statement of changes in net assets available for benefits.

### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

### Subsequent Events

The Plan evaluated all events or transactions that occurred after January 31, 2014 through June 20, 2014, the date these financial statements were available to be issued. The Plan did not have any material recognizable subsequent events.

## NOTE 2. DESCRIPTION OF PLAN AND TRUST

The MICA Corporation Profit Sharing Retirement Plan and Trust was established February 1, 1978 for the exclusive benefit of eligible employees of MICA Corporation. An individual, who is selected and designated by the Board of Directors of MICA Corporation, administers the Plan.

The Plan is a defined contribution plan that covers any employee who completes one hour of active service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

For each of its taxable periods, the employer shall contribute to the Trust (from its current or accumulated profits) an amount determined by its Board of Directors, provided, however, that the amount contributed shall not exceed the amount constituting an allowable deduction under Section 404(a)(3) of the Internal Revenue Code of 1986, as amended.

At each anniversary date (February 1) the employer contributions and forfeitures of the Trust are allocated to all participants in the ratio that their total salary bears to the total salaries of all the participants. The earnings of the Trust are allocated to each participant on the ratio of his beginning account balance to the beginning account balance of total participants.

Each participant shall have a vested interest in his proportionate share of employer contributions, trust earnings and forfeitures as follows:

a. Upon completion of two years of service, he shall have a vested interest of 20%. This vested interest shall increase 20% in each of the following four years. After six years of service, the participant shall be fully vested.

b. In the event of death or disability of a participant such amounts shall be fully vested.

## NOTE 2. DESCRIPTION OF PLAN AND TRUST – CONTINUED

A participant, upon reaching his normal retirement date (age 65) or his early retirement date (age 62), provided that the participant has at least six years of credited service, shall be fully vested in his proportionate share of the Trust. The amount may be paid as follows:

a. A single lump-sum payment.

b. In periodic payments of substantially equal amounts for a specified number of years not in excess of fifteen (15), in which event the unpaid balance as of each valuation date shall not receive allocations of employer contributions or forfeitures.

c. In a combination of the above.

The Plan has been amended effective February 1, 2012, to allow in-service distributions from a participant's capital accumulation account upon attainment of full retirement age for social security purposes. The participant must have participated in the Plan for sixty months, and this provision shall not include any part of the participant's accrued benefit that is not vested.

The employer absorbs substantially all of the administrative expense of the Plan.

## NOTE 3. INVESTMENTS

The following table presents the fair values of investments at January 31, 2014 and 2013:

| | 2014 | | 2013 | |
|---|---|---|---|---|
| | Number of Shares or Face Amount | Fair Value | Number of Shares or Face Amount | Fair Value |
| Fair value of investments as determined by quoted market price | | | | |
| Money market fund | 26,828 | $ 26,828 | 51,609 | $ 51,609 |
| Common stock and exchange-traded funds | 146,967 | 7,354,468 | 205,237 | 5,777,938 |
| Mutual fund | 11,256 | 446,742 | 11,786 | 436,199 |
| | | $7,828,038 | | $6,265,746 |

## NOTE 3. INVESTMENTS – CONTINUED

The Trust's investments (including investments bought, sold and held during the fiscal years) appreciated in value by $1,649,770 and $787,115 during the years ended January 31, 2014 and 2013, respectively, as follows:

| | 2014 | 2013 |
|---|---|---|
| Common stock and exchange-traded funds | $ 1,568,518 | $ 737,692 |
| Mutual fund | 81,252 | 49,423 |
| Net appreciation in fair value | $ 1,649,770 | $ 787,115 |

Investments that represent five percent or more of the Trust's net assets are as follows:

| | 2014 | | 2013 | |
|---|---|---|---|---|
| | Cost | Current Value | Cost | Current Value |
| Berkshire Hathaway Hold Cl B | $306,744 | $412,920 | $115,143 | $169,628* |
| Coca-Cola Company | 499,447 | 491,660 | 128,265 | 148,960* |
| Davis New York VNT Class A Mutual Fund | 363,716 | 446,742 | 372,454 | 436,199 |
| Exxon Mobil Corp | 533,087 | 571,392 | 129,897 | 179,940* |
| General Electric Co | 1,087,239 | 1,098,181 | 936,050 | 824,360 |
| Schlumberger Ltd | 521,542 | 525,420 | - | - |
| Perficient Inc | - | - | 605,268 | 920,920 |
| Texas Cap Bancshares Inc | 575,941 | 1,754,365 | 585,780 | 1,242,000 |

All investments are non-participant directed.
* Investments were not five percent or more of the Trust's assets at January 31, 2013.

## NOTE 4. PLAN TERMINATION

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 will become 100% vested in their account.

## NOTE 5. RECONCILIATION TO FORM 5500

Amounts allocated to participants who have withdrawn from the Plan but who have not been paid are included as a liability in Form 5500, Line 1g. United States generally accepted accounting principles require these amounts to be included in net assets available for benefits.

| | 2014 | | 2013 | |
|---|---|---|---|---|
| | Participants Payable | Net Assets Value | Participants Payable | Net Assets Value |
| Amount per financial statements | $ 6,433 | $8,077,084 | $ 5,000 | $6,514,853 |
| Participant distributions (unpaid) | 545,259 | (545,259) | 619,587 | (619,587) |
| Amount per Form 5500 | $ 551,692 | $7,531,825 | $ 624,587 | $5,895,266 |

The following is a reconciliation of benefits paid to participants per the financial statements for the years ended January 31, 2014 and 2013 to Form 5500:

| | 2014 | 2013 |
|---|---|---|
| Benefits paid to participants per the financial statements | $ 433,436 | $ 409,299 |
| Amounts allocated to withdrawing participants | (74,328) | 70,312 |
| Amount per Form 5500 | $ 359,108 | $ 479,611 |

## NOTE 6. FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Where available, fair value is based on observable market prices or parameters or derived from such prices or parameters. Where observable prices or inputs are not available, valuation models are applied. These valuation techniques involve some level of management estimation and judgment, the degree of which is dependent on the price transparency for the instruments or market and the instruments' complexity.

## NOTE 6. FAIR VALUE MEASUREMENTS – CONTINUED

Generally accepted accounting principles establish 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 inputs) and the lowest priority to unobservable inputs (Level 3 inputs). The three levels of the fair value hierarchy are described below:

Level 1 inputs – Unadjusted, quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 inputs – Inputs (other than quoted market prices included within Level 1) that are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and fair value is determined through the use of models or other valuation techniques.

Level 3 inputs – Prices or valuations that require unobservable inputs that are both significant to the fair value measurement and unobservable. Fair values for these investments are determined using valuation methodologies that consider a range of factors including but not limited to the nature of the investment, market conditions, current and projected operating performance and changes in operating characteristics of the investment.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Mutual funds, common stock and exchange-traded funds are valued at the last sales prices on the largest securities exchange in which such securities have been traded on the valuation date.

The valuation methods used by the Trust have been consistently applied during the year.

The Trust may have risk associated with its concentration of investments. The following summarizes the Trust's portfolio investments using the fair value hierarchy by geographic region, type of investment, and industry, representing identified risk to the portfolio at January 31:

## NOTE 6. FAIR VALUE MEASUREMENTS – CONTINUED

| | 2014 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| North America | | | | |
| Money market fund | $ 26,828 | $ - | $ - | $ 26,828 |
| Mutual fund - equity | 446,742 | - | - | 446,742 |
| Common stock and exchange-traded funds | | | | |
| Consumer discretionary | 362,800 | - | - | 362,800 |
| Consumer staples | 736,077 | - | - | 736,077 |
| Energy | 2,883,050 | - | - | 2,883,050 |
| Financials | 1,802,307 | - | - | 1,802,307 |
| Information technology | 351,508 | - | - | 351,508 |
| Transportation | 439,342 | - | - | 439,342 |
| Other | 779,384 | - | - | 779,384 |
| Total common stock and exchange-traded funds | 7,354,468 | - | - | 7,354,468 |
| Total investments at fair value | $ 7,828,038 | $ - | $ - | $ 7,828,038 |

| | 2013 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| North America | | | | |
| Money market fund | $ 51,609 | $ - | $ - | $ 51,609 |
| Mutual fund - equity | 436,199 | - | - | 436,199 |
| Common stock and exchange-traded funds | | | | |
| Consumer discretionary | 324,133 | - | - | 324,133 |
| Consumer staples | 409,639 | - | - | 409,639 |
| Energy | 1,602,189 | - | - | 1,602,189 |
| Financials | 1,287,863 | - | - | 1,287,863 |
| Health care | 24,700 | - | - | 24,700 |
| Information technology | 1,507,478 | - | - | 1,507,478 |
| Transportation | 146,828 | - | - | 146,828 |
| Other | 475,108 | - | - | 475,108 |
| Total common stock and exchange-traded funds | 5,777,938 | - | - | 5,777,938 |
| Total investments at fair value | $ 6,265,746 | $ - | $ - | $ 6,265,746 |

# SUPPLEMENTARY DATA

INDEPENDENT AUDITOR'S REPORT
ON SUPPLEMENTARY DATA

To the Trustee and Participants
MICA Corporation Profit
Sharing Retirement Plan and Trust

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of assets (held at end of year) and reportable transactions on pages 13 through 15 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P

Fort Worth, Texas
June 20, 2014

**MICA CORPORATION**
**PROFIT SHARING RETIREMENT PLAN AND TRUST**
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**EIN: 75-1092008**
**TRUST NUMBER – 001**
**JANUARY 31, 2014**

| (A) | (B) Identity of Issue, Borrower, Lessor or Similar Party | (C) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | Federated Government Reserves | Money market fund | $ 26,828 | $ 26,828 |
| | **Total money market funds** | | **26,828** | **26,828** |
| | Apple Inc | Common stock | 14,312 | 50,060 |
| | Berkshire Hathaway Hold Cl B | Common stock | 306,744 | 412,920 |
| | Caterpillar Inc | Common stock | 102,840 | 112,692 |
| | Chubb Corp | Common stock | 14,743 | 27,053 |
| | Coca-Cola Company | Common stock | 499,447 | 491,660 |
| | Conoco Phillips | Common stock | 199,507 | 292,275 |
| | Consolidated Edison Inc | Common stock | 20,347 | 27,205 |
| | Disney Walt Company | Common stock | 66,807 | 145,220 |
| | EMC Corp | Common stock | 143,137 | 242,400 |
| | Emerson Electric Co | Common stock | 39,697 | 65,940 |
| | Exxon Mobil Corp | Common stock | 533,087 | 571,392 |
| | General Electric Co | Common stock | 1,087,239 | 1,098,181 |
| | Google Inc | Common stock | 21,152 | 59,048 |
| | Halliburton Co | Common stock | 88,505 | 302,637 |
| | Ishares Tr S&P Midcap | Exchange-traded fund | 151,956 | 366,464 |

**MICA CORPORATION**
**PROFIT SHARING RETIREMENT PLAN AND TRUST**
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**EIN: 75-1092008**
**TRUST NUMBER – 001**
**JANUARY 31, 2014**
**(CONTINUED)**

| (A) | (B) Identity of Issue, Borrower, Lessor or Similar Party | (C) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | Kraft Foods Inc | Common stock | 12,795 | 26,175 |
| | Mattel Inc | Common stock | 152,335 | 217,580 |
| | Mondelez Intl | Common stock | 23,668 | 49,140 |
| | Procter & Gamble | Common stock | 62,107 | 145,578 |
| | Schlumberger Ltd | Common stock | 521,542 | 525,420 |
| | Texas Cap Bancshares Inc | Common stock | 575,942 | 1,754,365 |
| | Textron Inc | Common stock | 22,193 | 35,500 |
| | Travelers Co Inc | Common stock | 4,254 | 20,889 |
| | Trinity Industries Inc | Common stock | 265,247 | 291,150 |
| | Walmart Stores Inc | Common stock | 16,429 | 23,524 |
| | **Total common stock and exchange-traded funds** | | **4,946,032** | **7,354,468** |
| | Davis New York Venture Class A | Mutual Fund | 363,717 | 446,742 |
| | **Total mutual funds** | | **363,717** | **446,742** |
| | **Total assets held for investment** | | **$ 5,336,577** | **$ 7,828,038** |

# MICA CORPORATION
# PROFIT SHARING RETIREMENT PLAN AND TRUST
# SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
# EIN: 75-1092008
# TRUST NUMBER – 001
# JANUARY 31, 2014

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|---|---|---|---|---|---|---|---|---|
| Identity of party involved | Description of asset (include interest rate and maturity in case of a loan) | Purchase price | Selling price | Lease Rental | Expense incurred with transaction | Cost of asset | Current value of asset on transaction date | Net gain or (loss) |
| Exxon Mobil | Common stock | $ 403,190 | $ - | $ - | $ - | $ 403,190 | $ 403,190 | $ - |
| Perficient Inc | Common stock | $ 149,796 | $ 400,299 | $ - | $ - | $ 239,200 | $ 400,299 | $ 161,099 |
| Perficient Inc | Common stock | $ 455,471 | $ 1,151,876 | $ - | $ - | $ 681,720 | $ 1,151,876 | $ 470,156 |
| Schlumberger Ltd | Common stock | $ 521,542 | $ - | $ - | $ - | $ 521,542 | $ 521,542 | $ - |

**MICA CORPORATION**
**PROFIT SHARING RETIREMENT PLAN AND TRUST**
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**EIN: 75-1092008**
**TRUST NUMBER – 001**
**JANUARY 31, 2014**

| (A) | (B) Identity of Issue, Borrower, Lessor or Similar Party | (C) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | Federated Government Reserves | Money market fund | $ 26,828 | $ 26,828 |
| | **Total money market funds** | | **26,828** | **26,828** |
| | Apple Inc | Common stock | 14,312 | 50,060 |
| | Berkshire Hathaway Hold Cl B | Common stock | 306,744 | 412,920 |
| | Caterpillar Inc | Common stock | 102,840 | 112,692 |
| | Chubb Corp | Common stock | 14,743 | 27,053 |
| | Coca-Cola Company | Common stock | 499,447 | 491,660 |
| | Conoco Phillips | Common stock | 199,507 | 292,275 |
| | Consolidated Edison Inc | Common stock | 20,347 | 27,205 |
| | Disney Walt Company | Common stock | 66,807 | 145,220 |
| | EMC Corp | Common stock | 143,137 | 242,400 |
| | Emerson Electric Co | Common stock | 39,697 | 65,940 |
| | Exxon Mobil Corp | Common stock | 533,087 | 571,392 |
| | General Electric Co | Common stock | 1,087,239 | 1,098,181 |
| | Google Inc | Common stock | 21,152 | 59,048 |
| | Halliburton Co | Common stock | 88,505 | 302,637 |
| | Ishares Tr S&P Midcap | Exchange-traded fund | 151,956 | 366,464 |

**MICA CORPORATION**
**PROFIT SHARING RETIREMENT PLAN AND TRUST**
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**EIN: 75-1092008**
**TRUST NUMBER – 001**
**JANUARY 31, 2014**
**(CONTINUED)**

| (A) | (B) Identity of Issue, Borrower, Lessor or Similar Party | (C) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | Kraft Foods Inc | Common stock | 12,795 | 26,175 |
| | Mattel Inc | Common stock | 152,335 | 217,580 |
| | Mondelez Intl | Common stock | 23,668 | 49,140 |
| | Procter & Gamble | Common stock | 62,107 | 145,578 |
| | Schlumberger Ltd | Common stock | 521,542 | 525,420 |
| | Texas Cap Bancshares Inc | Common stock | 575,942 | 1,754,365 |
| | Textron Inc | Common stock | 22,193 | 35,500 |
| | Travelers Co Inc | Common stock | 4,254 | 20,889 |
| | Trinity Industries Inc | Common stock | 265,247 | 291,150 |
| | Walmart Stores Inc | Common stock | 16,429 | 23,524 |
| | **Total common stock and exchange-traded funds** | | **4,946,032** | **7,354,468** |
| | Davis New York Venture Class A | Mutual Fund | 363,717 | 446,742 |
| | **Total mutual funds** | | **363,717** | **446,742** |
| | **Total assets held for investment** | | **$ 5,336,577** | **$ 7,828,038** |

# MICA CORPORATION
# PROFIT SHARING RETIREMENT PLAN AND TRUST
# SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
# EIN: 75-1092008
# TRUST NUMBER – 001
# JANUARY 31, 2014

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|---|---|---|---|---|---|---|---|---|
| Identity of party involved | Description of asset (include interest rate and maturity in case of a loan) | Purchase price | Selling price | Lease Rental | Expense incurred with transaction | Cost of asset | Current value of asset on transaction date | Net gain or (loss) |
| Exxon Mobil | Common stock | $ 403,190 | $ - | $ - | $ - | $ 403,190 | $ 403,190 | $ - |
| Perficient Inc | Common stock | $ 149,796 | $ 400,299 | $ - | $ - | $ 239,200 | $ 400,299 | $ 161,099 |
| Perficient Inc | Common stock | $ 455,471 | $ 1,151,876 | $ - | $ - | $ 681,720 | $ 1,151,876 | $ 470,156 |
| Schlumberger Ltd | Common stock | $ 521,542 | $ - | $ - | $ - | $ 521,542 | $ 521,542 | $ - |