

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
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 <u>MANCOR INDUSTRIES, INC. 401(K) RETIREMENT SAVINGS PLAN</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>01/01/1987</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>88-0328678</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>610-398-2300</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>333510</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1987</u>		2b Employer Identification Number (EIN) <u>88-0328678</u>		2c Sponsor's telephone number <u>610-398-2300</u>		2d Business code (see instructions) <u>333510</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>01/01/1987</u>											
2b Employer Identification Number (EIN) <u>88-0328678</u>											
2c Sponsor's telephone number <u>610-398-2300</u>											
2d Business code (see instructions) <u>333510</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MANCOR INDUSTRIES, INC.</u> <u>160 OLIN WAY</u> <u>ALLENTOWN, PA 18106</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.	09/05/2014	DALE CLEMMER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/05/2014	DALE CLEMMER
	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 ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	365
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	200
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	41
d Subtotal. Add lines 6a , 6b , and 6c		6d	241
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	241
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	133
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2J 2K 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>MANCOR INDUSTRIES, INC. 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MANCOR INDUSTRIES, INC.</u>	D Employer Identification Number (EIN) <u>88-0328678</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

<u>AMERICAN BEACON</u>	<u>4151 AMON CARTER BLVD</u> <u>FORT WORTH, TX 76155</u>
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(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

<u>AMERICAN CENTURY</u>	<u>PO BOX 419200</u> <u>KANSAS CITY, MO 64141</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>AMERICAN FUNDS</u>	<u>333 SOUTH HOPE STREET</u> <u>LOS ANGELES, CA 90071</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>ARTISAN</u>	<u>875 E. WISCONSIN AVENUE,</u> <u>SUITE 800</u> <u>MILWAUKEE, WI 53202</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

BLACKROCK

40 EAST 52ND STREET
NEW YORK, NY 10022

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

FIDELITY ADVISOR

82 DEVONSHIRE ST.
BOSTON, MA 02109

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

GOLDMAN SACHS

200 WEST STREET
NEW YORK, NY 10004

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

INVESCO FUNDS

1555 PEACHTREE STREET, N.E.
ATLANTA, GA 30309

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

ROYCE

745 FIFTH AVENUE
NEW YORK, NY 10151

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

T. ROWE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

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

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

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

PNC BANK, N.A.

25-1211909

(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?
59 60 63	TRUSTEE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN BEACON LARGE CAP VALUE FUN 4151 AMON CARTER BLVD., MD 2450 FORT WORTH, TX 76155	25 BASIS POINTS ANNUALLY-63 25 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN CENTURY DIVERSIFIED BOND F P.O. BOX 419385 KANSAS CITY, MO 64141	25 BASIS POINTS ANNUALLY-63 25 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN CENTURY EQUITY INCOME FUND P.O. BOX 419385 KANSAS CITY, MO 64141	25 BASIS POINTS ANNUALLY-63 35 BASIS POINTS ANNUALLY-60	

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
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN CENTURY HERITAGE FUND A P.O. BOX 419385 KANSAS CITY, MO 64141	25 BASIS POINTS ANNUALLY-63 35 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN CENTURY INFLATION-ADJUSTED P.O. BOX 419385 KANSAS CITY, MO 64141	25 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN CENTURY STRATEGIC ALLOCATI P.O. BOX 419385 KANSAS CITY, MO 64141	25 BASIS POINTS ANNUALLY-63 35 BASIS POINTS ANNUALLY-60	

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
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN CENTURY STRATEGIC ALLOCATI P.O. BOX 419385 KANSAS CITY, MO 64141	25 BASIS POINTS ANNUALLY-63 35 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN CENTURY STRATEGIC ALLOCATI P.O. BOX 419385 KANSAS CITY, MO 64141	25 BASIS POINTS ANNUALLY-63 35 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN FUNDS - EUROPACIFIC GROWTH 333 SOUTH HOPE STREET LOS ANGELES, CA 90071	50 BASIS POINTS ANNUALLY-63 10 BASIS POINTS ANNUALLY-60	

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
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMERICAN FUNDS - NEW PERSPECTIVE FU 333 SOUTH HOPE STREET LOS ANGELES, CA 90071	50 BASIS POINTS ANNUALLY-63 10 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ARTISAN MID CAP VALUE FUND 875 E. WISCONSIN AVENUE, SUITE 800 MILWAUKEE, WI 53202	35 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLACKROCK INTERNATIONAL OPPORTUNITI 40 EAST 52ND STREET NEW YORK, NY 10022	25 BASIS POINTS ANNUALLY-63 25 BASIS POINTS ANNUALLY-60	

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
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLACKROCK S&P 500 STOCK FUND SVC 40 EAST 52ND STREET NEW YORK, NY 10022	15 BASIS POINTS ANNUALLY-63 5 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIDELITY ADVISOR NEW INSIGHTS FUND 82 DEVONSHIRE ST. BOSTON, MA 02109	50 BASIS POINTS ANNUALLY-63 10 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GOLDMAN SACHS SMALL CAP VALUE FUND 32 OLD SLIP NEW YORK, NY 10005	25 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60 10 BASIS POINTS ANNUALLY-59	

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
PNC BANK, NATIONAL ASSOCIATION	59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
INVESCO SMALL CAP EQUITY FUND A 1555 PEACHTREE STREET, N.E. ATLANTA, GA 30309	25 BASIS POINTS ANNUALLY-63 25 BASIS POINTS ANNUALLY-60 5 BASIS POINTS ANNUALLY-59	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
PNC INVESTMENT CONTRACT FUND X 620 LIBERTY AVENUE PITTSBURGH, PA 15222	75 BASIS POINTS ANNUALLY-59	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
ROYCE LOW-PRICED STOCK FUND SVC 745 5TH AVENUE, 24TH FLOOR NEW YORK, NY 10151	25 BASIS POINTS ANNUALLY-63 10 BASIS POINTS ANNUALLY-60	

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
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
T. ROWE PRICE GROWTH STOCK FUND R 100 EAST PRATT STREET BALTIMORE, MD 21202	50 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
T. ROWE PRICE RETIREMENT 2010 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	50 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
T. ROWE PRICE RETIREMENT 2020 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	50 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	

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
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
T. ROWE PRICE RETIREMENT 2030 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	50 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
T. ROWE PRICE RETIREMENT 2040 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	50 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
T. ROWE PRICE RETIREMENT 2050 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	50 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2013</div> This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan MANCOR INDUSTRIES, INC. 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 MANCOR INDUSTRIES, INC.	D Employer Identification Number (EIN) 88-0328678	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: PNC EBT INVESTMENT CONTRACT FUND			
b Name of sponsor of entity listed in (a): PNC BANK, N.A.			
c EIN-PN 25-1197336-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1141300	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>MANCOR INDUSTRIES, INC. 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MANCOR INDUSTRIES, INC.</u>	D Employer Identification Number (EIN) <u>88-0328678</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(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)	989	2293
(2) Participant contributions.....	1b(2)	947	1924
(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)	237280	224240
(9) Value of interest in common/collective trusts	1c(9)	1082133	1141300
(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)	3318577	4224369
(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	4639926	5594126

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	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4639926	5594126
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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)	147420	
(B) Participants	2a(1)(B)	249630	
(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)		397050
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)	7260	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7260
(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)	228314	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		228314
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1313280	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1255003	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		58277
(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)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		9201
(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)		465640
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1165742

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	211542	
(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)		211542
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		211542

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		954200
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: PARENTEBEARD LLC

(2) EIN: 23-2932984

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		299
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	
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	
e Was this plan covered by a fidelity bond?	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	
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	
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	
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		
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	
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	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		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.			

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>MANCOR INDUSTRIES, INC. 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MANCOR INDUSTRIES, INC.</u>	D Employer Identification Number (EIN) <u>88-0328678</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>25-1211909</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

**Mancor Industries, Inc.
401(k) Retirement
Savings Plan**

Financial Statements and
Supplementary Information

December 31, 2013 and 2012



Mancor Industries, Inc. 401(k) Retirement Savings Plan

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Independent Auditors' Report

Participants and Plan Administrator
Mancor Industries, Inc. 401(k) Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Mancor Industries, Inc. 401(k) Retirement Savings Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statement 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by PNC Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions and Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosures under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in black ink that reads "Parente Beard LLC". The script is cursive and fluid, with the letters "P", "B", and "L" being particularly prominent.

Allentown, Pennsylvania
August 15, 2014

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Statement of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value	<u>\$ 5,365,669</u>	<u>\$ 4,400,710</u>
Receivables:		
Participant contributions	2,293	989
Employer contributions	1,924	947
Notes receivable from participants	<u>224,240</u>	<u>237,280</u>
Total receivables	<u>228,457</u>	<u>239,216</u>
Total assets	5,594,126	4,639,926
Liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits at fair value	5,594,126	4,639,926
Adjustment from Fair Value to Contract Value for Interest in Collective Trust Fund Relating to Fully Benefit-Responsive Investment Contracts	<u>(20,632)</u>	<u>(38,129)</u>
Net assets available for benefits	<u><u>\$ 5,573,494</u></u>	<u><u>\$ 4,601,797</u></u>

See notes to financial statements

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Statement of Changes in Net Assets Available for Benefits

Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 550,615	\$ 307,115
Interest and dividends	<u>228,314</u>	<u>98,005</u>
Total investment income	<u>778,929</u>	<u>405,120</u>
Interest income on notes receivable from participants	<u>7,260</u>	<u>6,563</u>
Contributions:		
Participants	249,630	245,973
Rollovers	-	5,884
Employer	<u>147,420</u>	<u>149,360</u>
Total contributions	<u>397,050</u>	<u>401,217</u>
Total additions	<u>1,183,239</u>	<u>812,900</u>
Deductions		
Benefits paid to participants	<u>211,542</u>	<u>185,745</u>
Net increase in net assets available for benefits	971,697	627,155
Net Assets Available for Benefits		
Beginning of year	<u>4,601,797</u>	<u>3,974,642</u>
End of year	<u>\$ 5,573,494</u>	<u>\$ 4,601,797</u>

See notes to financial statements

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

1. Description of the Plan

The following brief description of the Mancor Industries, Inc. 401(k) Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Mancor Industries, Inc. and certain subsidiary companies (collectively, the "Company") who have completed six months of service and have attained 20-1/2 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan has evaluated subsequent events for recognition or disclosure through August 15, 2014, the date the financial statements were available to be issued.

Participation

An employee becomes a participant in the Plan on the first day of the month coinciding with or next following the date eligibility requirements are met.

Contributions

The following types of contributions can be added to a participant's account: an employee salary deferral contribution, a safe harbor employer matching contribution, rollover contributions from other qualified defined contribution plans, and discretionary matching contributions. Each year, participants may contribute up to 25% of their pre-tax annual compensation, as defined by the plan document, up to the maximum limits of the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participant contributions to the Plan are recorded in the period that payroll deductions are made from participants. The Company makes a matching contribution equal to 100% of the first 3% of a participant's compensation and 50% of the next 2% of compensation. Participants direct the investment of all contributions into various investment options offered by the Plan. Contributions are subject to certain limitations. There were no discretionary matching contributions for the years ended December 31, 2013 and 2012.

Participant Accounts

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

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

Vesting

Participants are immediately vested in their contributions and safe harbor employer match contributions plus actual earnings thereon.

Vesting in the Company's discretionary matching contributions is based on years of service as follows:

Years of Service	Percent Vested
Less than 2	0 %
2	20
3	40
4	60
5	80
6 or more	100

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the vested balance in the participant's account and bear interest at rates that range from 3.25% to 4.00% at December 31, 2013, which are commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through weekly payroll deductions. Terms range from one to five years or greater for the purchase of a primary residence.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in their account. In addition, the Plan allows for hardship distributions if certain criteria are met.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$169 and \$167, respectively. These accounts will be used to reduce future Company contributions. In 2013 and 2012, Company contributions were not reduced from forfeited non-vested accounts.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust fund. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts held in the collective trust fund as well as the adjustment of the fully benefit-responsive contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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 changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. Interest income is recorded on the accrual basis. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Administration of Plan Assets

The Plan's assets are administered under a contract with PNC Bank, N.A., the trustee of the Plan. The trustee invests funds received from contributions, investment sales, interest, and dividend income and makes distribution payments to participants. Certain administrative expenses of maintaining the Plan are paid by the Company and are excluded from these financial statements.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

Payment of Benefits

Benefits are recorded when paid.

3. Fair Value Measurements

The Plan measures its investments at fair value on a recurring basis in accordance with accounting principles generally accepted in the United States of America. 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. The framework that the authoritative guidance establishes for measuring fair value includes a hierarchy used to classify the inputs used in measuring fair value. The hierarchy prioritizes the inputs used in determining valuations into three levels. The level in the fair value hierarchy within which the fair value measurement falls is determined based on the lowest level input that is significant to the fair value measurement. The levels of the fair value hierarchy are as follows:

Level 1 - Fair value is based on unadjusted quoted prices in active markets that are accessible to the Plan for identical assets. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 - Fair value is based on significant inputs, other than Level 1 inputs, that are observable either directly or indirectly for substantially the full term of the asset through corroboration with observable market data. Level 2 inputs include quoted market prices in active markets for similar assets or liabilities, quoted market prices in inactive markets for identical or similar assets, and other observable inputs.

Level 3 - Fair value would be based on significant unobservable inputs. Examples of valuation methodologies that would result in Level 3 classification include option pricing models, discounted cash flows, and similar techniques.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

The common collective trust fund's objective is to preserve capital, achieve a competitive level of income over time and maintain a stable unit price although unit value is not guaranteed. Returns are derived from income earned less expenses. Individual investment contracts are held within the portfolio and represent credit obligations of the issuer, units of the portfolio are not guaranteed by the Trustee, the Company, or any federal or state agency. The portfolio includes contracts issued by insurance companies and other financial institutions, fixed income securities, and money market funds.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Income	\$ 159,032	\$ -	\$ -	\$ 159,032
Growth and income	1,709,036	-	-	1,709,036
Growth	1,373,080	-	-	1,373,080
Aggressive growth	983,221	-	-	983,221
Collective trust fund	-	1,141,300	-	1,141,300
Total assets at fair value	<u>\$ 4,224,369</u>	<u>\$ 1,141,300</u>	<u>\$ -</u>	<u>\$ 5,365,669</u>
Assets at Fair Value as of December 31, 2012				
Mutual funds:				
Income	\$ 296,241	\$ -	\$ -	\$ 296,241
Growth and income	1,233,114	-	-	1,233,114
Growth	1,406,670	-	-	1,406,670
Aggressive growth	382,552	-	-	382,552
Collective trust fund	-	1,082,133	-	1,082,133
Total assets at fair value	<u>\$ 3,318,577</u>	<u>\$ 1,082,133</u>	<u>\$ -</u>	<u>\$ 4,400,710</u>

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

4. Investments

The following presents investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Mutual funds:		
American Century Aggressive Advisor	\$ 641,643	\$ 546,902
American Century Heritage	*	257,435
BlackRock Index Equity Fund	*	258,385
T. Rowe Ret 2020	485,234	375,842
T. Rowe Ret 2030	534,872	382,200
Invesco Small Cap Equity Fund	290,812	*
BlackRock S&P 500 Stock Service	306,033	*
PNC Investment Contract Fund	1,141,300	1,082,133

* Investment did not represent 5% or more of the Plan's net assets.

The Plan's investments (including gains and losses on investments bought, sold, as well as held during the year) appreciated in value as follows for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Mutual funds	\$ 523,266	\$ 300,915
Collective trust fund	27,349	6,200
Total	<u>\$ 550,615</u>	<u>\$ 307,115</u>

5. Related Party and Party In Interest Transactions

Certain of the Plan's investments are managed by the trustee and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment manager services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right 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 percent vested in their Company contributions.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

7. Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated July 28, 2003, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2013, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

9. Information Certified by Trustee

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2013 and 2012. Accordingly, PNC Bank, N.A., the trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statement of Net Assets Available for Benefits as of December 31, 2013 and 2012 and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2013, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the years ended December 31, 2013 and 2012.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to Form 5500 at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 5,573,494	\$ 4,601,797
Adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	<u>20,632</u>	<u>38,129</u>
Net assets available for benefits per the Form 5500	<u>\$ 5,594,126</u>	<u>\$ 4,639,926</u>

The following is a reconciliation of total investment income on the financial statements to Form 5500 for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Total investment income on the Statement of Changes in Net Assets Available for Benefits	\$ 778,929	\$ 405,120
Add: current year adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	20,632	38,129
Less: prior year adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	<u>(38,129)</u>	<u>(30,896)</u>
Total investment income on Form 5500	<u>\$ 761,432</u>	<u>\$ 412,353</u>

11. Delinquent Participant Contributions

For the year ended December 31, 2013, the Company did not remit certain participant contributions and loan repayments to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions, which totaled \$299, were remitted in 2014. Additionally, the Company has compensated participants for lost earnings resulting from the delay in contributions in 2014.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

EIN: 23-2289628 Plan Number: 001

Year Ended December 31, 2013

Participant Contributions Transferred Late to the Plan (1)	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
<u>\$ 299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 299</u>

(1) Amount does not include participant loan repayments.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

EIN: 23-2289628 Plan Number: 001

December 31, 2013

(a)	Identity of Issue (b)	Description of Investment (c)	Cost (d)	Current Value (e)
*	Collective trust fund	PNC Investment Contract Fund	N/R	\$ 1,141,300
	Mutual fund	American Century Aggressive Advisor	N/R	641,643
	Mutual fund	American Century Conservative Advisor	N/R	51,127
	Mutual fund	American Century Inflation Adjustment Bond	N/R	91,192
	Mutual fund	American Century Moderate Advisor	N/R	194,269
	Mutual fund	American Century Equity Income	N/R	28,386
	Mutual fund	American Century Diversified	N/R	67,840
	Mutual fund	American Century Heritage	N/R	222,841
*	Mutual fund	BlackRock Index Equity Fund	N/R	306,033
	Mutual fund	Fidelity Advisors New Insight	N/R	127,130
	Mutual fund	Goldman Sachs Small Cap Value	N/R	192,320
	Mutual fund	T. Rowe Growth Stock R	N/R	183,214
	Mutual fund	T. Rowe Ret 2010	N/R	12,312
	Mutual fund	T. Rowe Ret 2020	N/R	485,234
	Mutual fund	T. Rowe Ret 2030	N/R	534,872
	Mutual fund	T. Rowe Ret 2040	N/R	155,474
	Mutual fund	T. Rowe Ret 2050	N/R	15,582
	Mutual fund	American Beacon Large Cap Value	N/R	155,766
	Mutual fund	American New Perspective	N/R	76,014
	Mutual fund	Artisan Mid Cap Value Fund	N/R	198,252
	Mutual fund	Am. Europacific Growth R3	N/R	134,140
*	Mutual fund	BlackRock International Opport. Class A	N/R	59,916
	Mutual fund	Invesco Small Cap Equity Fund	N/R	290,812
*	Notes receivable from participants	Interest rates: 3.25% - 4.00%		224,240
				<u>\$ 5,589,909</u>

* A party in interest as defined by ERISA
N/R - cost omitted for participant directed investments



CERTIFICATION FOR ENCLOSURE WITH FORM 5500

April 2014

Re: *PNC Investment Contract Fund*
Audited Financials 2013

Dear Plan Sponsor:

As a part of our ongoing commitment to you enclosed you will find the annual audited financial statement for the PNC Investment Contract Fund for 2013. Our records indicate your plan held a position in the fund as of December 31, 2013.

We certify that pursuant to Department of Labor Regulations §2520.103-9(c) the Fund Trustee will file with the Department of Labor on or before the filing due date a Form 5500 for the 2013 calendar year for the collective trust listed below. This filing will include an annual Statement of Assets and Liabilities for the following PNC Bank Collective Investment Trust Funds held by Employee Benefits plans:

FUND	TRUST NO.	FUND EIN
PNC EBT Investment Contract Fund	1028398	25-1197336

As always, if you have any questions or need any additional information, please do not hesitate to contact us at 800-762-0061.

I, Sherri L. Painter, Senior Vice President, certify the accuracy and completeness of the information provided in this certification and in the above-described Statement of Assets and Liabilities.

Sincerely,

A handwritten signature in cursive script that reads "Sherri L. Painter".

Sherri L. Painter
Senior Vice President
Director, Vested Interest Plan Administration

Cc: Enclosure

The PNC Financial Services Group, Inc. ("PNC") uses the service marks "PNC Wealth Management", "PNC Institutional Investments" and "Hawthorn PNC Family Wealth" to provide investment and wealth management, fiduciary services, non-discretionary defined contribution plan services and investment options, FDIC-insured banking products and services and lending of funds through its subsidiary, PNC Bank, National Association, which is a **Member FDIC**, and uses the service marks "PNC Wealth Management" and "Hawthorn PNC Family Wealth" to provide certain fiduciary and agency services through its subsidiary, PNC Delaware Trust Company. PNC does not provide legal, tax or accounting advice. PNC does not provide investment advice to Vested Interest plan sponsors or participants.

Investments: Not FDIC Insured. No Bank Guarantee. May Lose Value.

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A member of The PNC Financial Services Group
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**Mancor Industries, Inc.
401(k) Retirement
Savings Plan**

Financial Statements and
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Mancor Industries, Inc. 401(k) Retirement Savings Plan

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Independent Auditors' Report

Participants and Plan Administrator
Mancor Industries, Inc. 401(k) Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Mancor Industries, Inc. 401(k) Retirement Savings Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statement 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by PNC Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions and Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosures under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in black ink that reads "Parente Beard LLC". The script is cursive and fluid, with the letters "P", "B", and "L" being particularly prominent.

Allentown, Pennsylvania
August 15, 2014

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Statement of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value	<u>\$ 5,365,669</u>	<u>\$ 4,400,710</u>
Receivables:		
Participant contributions	2,293	989
Employer contributions	1,924	947
Notes receivable from participants	<u>224,240</u>	<u>237,280</u>
Total receivables	<u>228,457</u>	<u>239,216</u>
Total assets	5,594,126	4,639,926
Liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits at fair value	5,594,126	4,639,926
Adjustment from Fair Value to Contract Value for Interest in Collective Trust Fund Relating to Fully Benefit-Responsive Investment Contracts	<u>(20,632)</u>	<u>(38,129)</u>
Net assets available for benefits	<u><u>\$ 5,573,494</u></u>	<u><u>\$ 4,601,797</u></u>

See notes to financial statements

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Statement of Changes in Net Assets Available for Benefits

Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 550,615	\$ 307,115
Interest and dividends	<u>228,314</u>	<u>98,005</u>
Total investment income	<u>778,929</u>	<u>405,120</u>
Interest income on notes receivable from participants	<u>7,260</u>	<u>6,563</u>
Contributions:		
Participants	249,630	245,973
Rollovers	-	5,884
Employer	<u>147,420</u>	<u>149,360</u>
Total contributions	<u>397,050</u>	<u>401,217</u>
Total additions	<u>1,183,239</u>	<u>812,900</u>
Deductions		
Benefits paid to participants	<u>211,542</u>	<u>185,745</u>
Net increase in net assets available for benefits	971,697	627,155
Net Assets Available for Benefits		
Beginning of year	<u>4,601,797</u>	<u>3,974,642</u>
End of year	<u>\$ 5,573,494</u>	<u>\$ 4,601,797</u>

See notes to financial statements

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

1. Description of the Plan

The following brief description of the Mancor Industries, Inc. 401(k) Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Mancor Industries, Inc. and certain subsidiary companies (collectively, the "Company") who have completed six months of service and have attained 20-1/2 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan has evaluated subsequent events for recognition or disclosure through August 15, 2014, the date the financial statements were available to be issued.

Participation

An employee becomes a participant in the Plan on the first day of the month coinciding with or next following the date eligibility requirements are met.

Contributions

The following types of contributions can be added to a participant's account: an employee salary deferral contribution, a safe harbor employer matching contribution, rollover contributions from other qualified defined contribution plans, and discretionary matching contributions. Each year, participants may contribute up to 25% of their pre-tax annual compensation, as defined by the plan document, up to the maximum limits of the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participant contributions to the Plan are recorded in the period that payroll deductions are made from participants. The Company makes a matching contribution equal to 100% of the first 3% of a participant's compensation and 50% of the next 2% of compensation. Participants direct the investment of all contributions into various investment options offered by the Plan. Contributions are subject to certain limitations. There were no discretionary matching contributions for the years ended December 31, 2013 and 2012.

Participant Accounts

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

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

Vesting

Participants are immediately vested in their contributions and safe harbor employer match contributions plus actual earnings thereon.

Vesting in the Company's discretionary matching contributions is based on years of service as follows:

Years of Service	Percent Vested
Less than 2	0 %
2	20
3	40
4	60
5	80
6 or more	100

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the vested balance in the participant's account and bear interest at rates that range from 3.25% to 4.00% at December 31, 2013, which are commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through weekly payroll deductions. Terms range from one to five years or greater for the purchase of a primary residence.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in their account. In addition, the Plan allows for hardship distributions if certain criteria are met.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$169 and \$167, respectively. These accounts will be used to reduce future Company contributions. In 2013 and 2012, Company contributions were not reduced from forfeited non-vested accounts.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust fund. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts held in the collective trust fund as well as the adjustment of the fully benefit-responsive contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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 changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. Interest income is recorded on the accrual basis. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Administration of Plan Assets

The Plan's assets are administered under a contract with PNC Bank, N.A., the trustee of the Plan. The trustee invests funds received from contributions, investment sales, interest, and dividend income and makes distribution payments to participants. Certain administrative expenses of maintaining the Plan are paid by the Company and are excluded from these financial statements.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

Payment of Benefits

Benefits are recorded when paid.

3. Fair Value Measurements

The Plan measures its investments at fair value on a recurring basis in accordance with accounting principles generally accepted in the United States of America. 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. The framework that the authoritative guidance establishes for measuring fair value includes a hierarchy used to classify the inputs used in measuring fair value. The hierarchy prioritizes the inputs used in determining valuations into three levels. The level in the fair value hierarchy within which the fair value measurement falls is determined based on the lowest level input that is significant to the fair value measurement. The levels of the fair value hierarchy are as follows:

Level 1 - Fair value is based on unadjusted quoted prices in active markets that are accessible to the Plan for identical assets. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 - Fair value is based on significant inputs, other than Level 1 inputs, that are observable either directly or indirectly for substantially the full term of the asset through corroboration with observable market data. Level 2 inputs include quoted market prices in active markets for similar assets or liabilities, quoted market prices in inactive markets for identical or similar assets, and other observable inputs.

Level 3 - Fair value would be based on significant unobservable inputs. Examples of valuation methodologies that would result in Level 3 classification include option pricing models, discounted cash flows, and similar techniques.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

The common collective trust fund's objective is to preserve capital, achieve a competitive level of income over time and maintain a stable unit price although unit value is not guaranteed. Returns are derived from income earned less expenses. Individual investment contracts are held within the portfolio and represent credit obligations of the issuer, units of the portfolio are not guaranteed by the Trustee, the Company, or any federal or state agency. The portfolio includes contracts issued by insurance companies and other financial institutions, fixed income securities, and money market funds.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Income	\$ 159,032	\$ -	\$ -	\$ 159,032
Growth and income	1,709,036	-	-	1,709,036
Growth	1,373,080	-	-	1,373,080
Aggressive growth	983,221	-	-	983,221
Collective trust fund	-	1,141,300	-	1,141,300
Total assets at fair value	<u>\$ 4,224,369</u>	<u>\$ 1,141,300</u>	<u>\$ -</u>	<u>\$ 5,365,669</u>
Assets at Fair Value as of December 31, 2012				
Mutual funds:				
Income	\$ 296,241	\$ -	\$ -	\$ 296,241
Growth and income	1,233,114	-	-	1,233,114
Growth	1,406,670	-	-	1,406,670
Aggressive growth	382,552	-	-	382,552
Collective trust fund	-	1,082,133	-	1,082,133
Total assets at fair value	<u>\$ 3,318,577</u>	<u>\$ 1,082,133</u>	<u>\$ -</u>	<u>\$ 4,400,710</u>

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

4. Investments

The following presents investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Mutual funds:		
American Century Aggressive Advisor	\$ 641,643	\$ 546,902
American Century Heritage	*	257,435
BlackRock Index Equity Fund	*	258,385
T. Rowe Ret 2020	485,234	375,842
T. Rowe Ret 2030	534,872	382,200
Invesco Small Cap Equity Fund	290,812	*
BlackRock S&P 500 Stock Service	306,033	*
PNC Investment Contract Fund	1,141,300	1,082,133

* Investment did not represent 5% or more of the Plan's net assets.

The Plan's investments (including gains and losses on investments bought, sold, as well as held during the year) appreciated in value as follows for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Mutual funds	\$ 523,266	\$ 300,915
Collective trust fund	27,349	6,200
Total	<u>\$ 550,615</u>	<u>\$ 307,115</u>

5. Related Party and Party In Interest Transactions

Certain of the Plan's investments are managed by the trustee and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment manager services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right 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 percent vested in their Company contributions.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

7. Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated July 28, 2003, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2013, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

9. Information Certified by Trustee

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2013 and 2012. Accordingly, PNC Bank, N.A., the trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statement of Net Assets Available for Benefits as of December 31, 2013 and 2012 and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2013, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the years ended December 31, 2013 and 2012.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to Form 5500 at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 5,573,494	\$ 4,601,797
Adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	<u>20,632</u>	<u>38,129</u>
Net assets available for benefits per the Form 5500	<u>\$ 5,594,126</u>	<u>\$ 4,639,926</u>

The following is a reconciliation of total investment income on the financial statements to Form 5500 for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Total investment income on the Statement of Changes in Net Assets Available for Benefits	\$ 778,929	\$ 405,120
Add: current year adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	20,632	38,129
Less: prior year adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	<u>(38,129)</u>	<u>(30,896)</u>
Total investment income on Form 5500	<u>\$ 761,432</u>	<u>\$ 412,353</u>

11. Delinquent Participant Contributions

For the year ended December 31, 2013, the Company did not remit certain participant contributions and loan repayments to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions, which totaled \$299, were remitted in 2014. Additionally, the Company has compensated participants for lost earnings resulting from the delay in contributions in 2014.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

EIN: 23-2289628 Plan Number: 001

Year Ended December 31, 2013

Participant Contributions Transferred Late to the Plan (1)	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
<u>\$ 299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 299</u>

(1) Amount does not include participant loan repayments.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

EIN: 23-2289628 Plan Number: 001

December 31, 2013

(a)	Identity of Issue (b)	Description of Investment (c)	Cost (d)	Current Value (e)
*	Collective trust fund	PNC Investment Contract Fund	N/R	\$ 1,141,300
	Mutual fund	American Century Aggressive Advisor	N/R	641,643
	Mutual fund	American Century Conservative Advisor	N/R	51,127
	Mutual fund	American Century Inflation Adjustment Bond	N/R	91,192
	Mutual fund	American Century Moderate Advisor	N/R	194,269
	Mutual fund	American Century Equity Income	N/R	28,386
	Mutual fund	American Century Diversified	N/R	67,840
	Mutual fund	American Century Heritage	N/R	222,841
*	Mutual fund	BlackRock Index Equity Fund	N/R	306,033
	Mutual fund	Fidelity Advisors New Insight	N/R	127,130
	Mutual fund	Goldman Sachs Small Cap Value	N/R	192,320
	Mutual fund	T. Rowe Growth Stock R	N/R	183,214
	Mutual fund	T. Rowe Ret 2010	N/R	12,312
	Mutual fund	T. Rowe Ret 2020	N/R	485,234
	Mutual fund	T. Rowe Ret 2030	N/R	534,872
	Mutual fund	T. Rowe Ret 2040	N/R	155,474
	Mutual fund	T. Rowe Ret 2050	N/R	15,582
	Mutual fund	American Beacon Large Cap Value	N/R	155,766
	Mutual fund	American New Perspective	N/R	76,014
	Mutual fund	Artisan Mid Cap Value Fund	N/R	198,252
	Mutual fund	Am. Europacific Growth R3	N/R	134,140
*	Mutual fund	BlackRock International Opport. Class A	N/R	59,916
	Mutual fund	Invesco Small Cap Equity Fund	N/R	290,812
*	Notes receivable from participants	Interest rates: 3.25% - 4.00%		224,240
				<u>\$ 5,589,909</u>

* A party in interest as defined by ERISA
N/R - cost omitted for participant directed investments

**Mancor Industries, Inc.
401(k) Retirement
Savings Plan**

Financial Statements and
Supplementary Information

December 31, 2013 and 2012



Mancor Industries, Inc. 401(k) Retirement Savings Plan

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December 31, 2013 and 2012

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Independent Auditors' Report

Participants and Plan Administrator
Mancor Industries, Inc. 401(k) Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Mancor Industries, Inc. 401(k) Retirement Savings Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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Auditors' Responsibility

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

Basis for Disclaimer of Opinion

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Disclaimer of Opinion

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Other Matter

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Allentown, Pennsylvania
August 15, 2014

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Statement of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value	<u>\$ 5,365,669</u>	<u>\$ 4,400,710</u>
Receivables:		
Participant contributions	2,293	989
Employer contributions	1,924	947
Notes receivable from participants	<u>224,240</u>	<u>237,280</u>
Total receivables	<u>228,457</u>	<u>239,216</u>
Total assets	5,594,126	4,639,926
Liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits at fair value	5,594,126	4,639,926
Adjustment from Fair Value to Contract Value for Interest in Collective Trust Fund Relating to Fully Benefit-Responsive Investment Contracts	<u>(20,632)</u>	<u>(38,129)</u>
Net assets available for benefits	<u><u>\$ 5,573,494</u></u>	<u><u>\$ 4,601,797</u></u>

See notes to financial statements

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Statement of Changes in Net Assets Available for Benefits

Years Ended December 31, 2013 and 2012

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Employer	<u>147,420</u>	<u>149,360</u>
Total contributions	<u>397,050</u>	<u>401,217</u>
Total additions	<u>1,183,239</u>	<u>812,900</u>
Deductions		
Benefits paid to participants	<u>211,542</u>	<u>185,745</u>
Net increase in net assets available for benefits	971,697	627,155
Net Assets Available for Benefits		
Beginning of year	<u>4,601,797</u>	<u>3,974,642</u>
End of year	<u>\$ 5,573,494</u>	<u>\$ 4,601,797</u>

See notes to financial statements

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

1. Description of the Plan

The following brief description of the Mancor Industries, Inc. 401(k) Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Mancor Industries, Inc. and certain subsidiary companies (collectively, the "Company") who have completed six months of service and have attained 20-1/2 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan has evaluated subsequent events for recognition or disclosure through August 15, 2014, the date the financial statements were available to be issued.

Participation

An employee becomes a participant in the Plan on the first day of the month coinciding with or next following the date eligibility requirements are met.

Contributions

The following types of contributions can be added to a participant's account: an employee salary deferral contribution, a safe harbor employer matching contribution, rollover contributions from other qualified defined contribution plans, and discretionary matching contributions. Each year, participants may contribute up to 25% of their pre-tax annual compensation, as defined by the plan document, up to the maximum limits of the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participant contributions to the Plan are recorded in the period that payroll deductions are made from participants. The Company makes a matching contribution equal to 100% of the first 3% of a participant's compensation and 50% of the next 2% of compensation. Participants direct the investment of all contributions into various investment options offered by the Plan. Contributions are subject to certain limitations. There were no discretionary matching contributions for the years ended December 31, 2013 and 2012.

Participant Accounts

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

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

Vesting

Participants are immediately vested in their contributions and safe harbor employer match contributions plus actual earnings thereon.

Vesting in the Company's discretionary matching contributions is based on years of service as follows:

Years of Service	Percent Vested
Less than 2	0 %
2	20
3	40
4	60
5	80
6 or more	100

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the vested balance in the participant's account and bear interest at rates that range from 3.25% to 4.00% at December 31, 2013, which are commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through weekly payroll deductions. Terms range from one to five years or greater for the purchase of a primary residence.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in their account. In addition, the Plan allows for hardship distributions if certain criteria are met.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$169 and \$167, respectively. These accounts will be used to reduce future Company contributions. In 2013 and 2012, Company contributions were not reduced from forfeited non-vested accounts.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust fund. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts held in the collective trust fund as well as the adjustment of the fully benefit-responsive contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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 changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. Interest income is recorded on the accrual basis. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Administration of Plan Assets

The Plan's assets are administered under a contract with PNC Bank, N.A., the trustee of the Plan. The trustee invests funds received from contributions, investment sales, interest, and dividend income and makes distribution payments to participants. Certain administrative expenses of maintaining the Plan are paid by the Company and are excluded from these financial statements.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

Payment of Benefits

Benefits are recorded when paid.

3. Fair Value Measurements

The Plan measures its investments at fair value on a recurring basis in accordance with accounting principles generally accepted in the United States of America. 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. The framework that the authoritative guidance establishes for measuring fair value includes a hierarchy used to classify the inputs used in measuring fair value. The hierarchy prioritizes the inputs used in determining valuations into three levels. The level in the fair value hierarchy within which the fair value measurement falls is determined based on the lowest level input that is significant to the fair value measurement. The levels of the fair value hierarchy are as follows:

Level 1 - Fair value is based on unadjusted quoted prices in active markets that are accessible to the Plan for identical assets. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 - Fair value is based on significant inputs, other than Level 1 inputs, that are observable either directly or indirectly for substantially the full term of the asset through corroboration with observable market data. Level 2 inputs include quoted market prices in active markets for similar assets or liabilities, quoted market prices in inactive markets for identical or similar assets, and other observable inputs.

Level 3 - Fair value would be based on significant unobservable inputs. Examples of valuation methodologies that would result in Level 3 classification include option pricing models, discounted cash flows, and similar techniques.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

The common collective trust fund's objective is to preserve capital, achieve a competitive level of income over time and maintain a stable unit price although unit value is not guaranteed. Returns are derived from income earned less expenses. Individual investment contracts are held within the portfolio and represent credit obligations of the issuer, units of the portfolio are not guaranteed by the Trustee, the Company, or any federal or state agency. The portfolio includes contracts issued by insurance companies and other financial institutions, fixed income securities, and money market funds.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Income	\$ 159,032	\$ -	\$ -	\$ 159,032
Growth and income	1,709,036	-	-	1,709,036
Growth	1,373,080	-	-	1,373,080
Aggressive growth	983,221	-	-	983,221
Collective trust fund	-	1,141,300	-	1,141,300
Total assets at fair value	<u>\$ 4,224,369</u>	<u>\$ 1,141,300</u>	<u>\$ -</u>	<u>\$ 5,365,669</u>
Assets at Fair Value as of December 31, 2012				
Mutual funds:				
Income	\$ 296,241	\$ -	\$ -	\$ 296,241
Growth and income	1,233,114	-	-	1,233,114
Growth	1,406,670	-	-	1,406,670
Aggressive growth	382,552	-	-	382,552
Collective trust fund	-	1,082,133	-	1,082,133
Total assets at fair value	<u>\$ 3,318,577</u>	<u>\$ 1,082,133</u>	<u>\$ -</u>	<u>\$ 4,400,710</u>

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

4. Investments

The following presents investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Mutual funds:		
American Century Aggressive Advisor	\$ 641,643	\$ 546,902
American Century Heritage	*	257,435
BlackRock Index Equity Fund	*	258,385
T. Rowe Ret 2020	485,234	375,842
T. Rowe Ret 2030	534,872	382,200
Invesco Small Cap Equity Fund	290,812	*
BlackRock S&P 500 Stock Service	306,033	*
PNC Investment Contract Fund	1,141,300	1,082,133

* Investment did not represent 5% or more of the Plan's net assets.

The Plan's investments (including gains and losses on investments bought, sold, as well as held during the year) appreciated in value as follows for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Mutual funds	\$ 523,266	\$ 300,915
Collective trust fund	27,349	6,200
Total	<u>\$ 550,615</u>	<u>\$ 307,115</u>

5. Related Party and Party In Interest Transactions

Certain of the Plan's investments are managed by the trustee and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment manager services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right 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 percent vested in their Company contributions.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

7. Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated July 28, 2003, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2013, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

9. Information Certified by Trustee

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2013 and 2012. Accordingly, PNC Bank, N.A., the trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statement of Net Assets Available for Benefits as of December 31, 2013 and 2012 and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2013, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the years ended December 31, 2013 and 2012.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to Form 5500 at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 5,573,494	\$ 4,601,797
Adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	<u>20,632</u>	<u>38,129</u>
Net assets available for benefits per the Form 5500	<u>\$ 5,594,126</u>	<u>\$ 4,639,926</u>

The following is a reconciliation of total investment income on the financial statements to Form 5500 for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Total investment income on the Statement of Changes in Net Assets Available for Benefits	\$ 778,929	\$ 405,120
Add: current year adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	20,632	38,129
Less: prior year adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	<u>(38,129)</u>	<u>(30,896)</u>
Total investment income on Form 5500	<u>\$ 761,432</u>	<u>\$ 412,353</u>

11. Delinquent Participant Contributions

For the year ended December 31, 2013, the Company did not remit certain participant contributions and loan repayments to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions, which totaled \$299, were remitted in 2014. Additionally, the Company has compensated participants for lost earnings resulting from the delay in contributions in 2014.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

EIN: 23-2289628 Plan Number: 001

Year Ended December 31, 2013

Participant Contributions Transferred Late to the Plan (1)	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
<u>\$ 299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 299</u>

(1) Amount does not include participant loan repayments.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

EIN: 23-2289628 Plan Number: 001

December 31, 2013

(a)	Identity of Issue (b)	Description of Investment (c)	Cost (d)	Current Value (e)
*	Collective trust fund	PNC Investment Contract Fund	N/R	\$ 1,141,300
	Mutual fund	American Century Aggressive Advisor	N/R	641,643
	Mutual fund	American Century Conservative Advisor	N/R	51,127
	Mutual fund	American Century Inflation Adjustment Bond	N/R	91,192
	Mutual fund	American Century Moderate Advisor	N/R	194,269
	Mutual fund	American Century Equity Income	N/R	28,386
	Mutual fund	American Century Diversified	N/R	67,840
	Mutual fund	American Century Heritage	N/R	222,841
*	Mutual fund	BlackRock Index Equity Fund	N/R	306,033
	Mutual fund	Fidelity Advisors New Insight	N/R	127,130
	Mutual fund	Goldman Sachs Small Cap Value	N/R	192,320
	Mutual fund	T. Rowe Growth Stock R	N/R	183,214
	Mutual fund	T. Rowe Ret 2010	N/R	12,312
	Mutual fund	T. Rowe Ret 2020	N/R	485,234
	Mutual fund	T. Rowe Ret 2030	N/R	534,872
	Mutual fund	T. Rowe Ret 2040	N/R	155,474
	Mutual fund	T. Rowe Ret 2050	N/R	15,582
	Mutual fund	American Beacon Large Cap Value	N/R	155,766
	Mutual fund	American New Perspective	N/R	76,014
	Mutual fund	Artisan Mid Cap Value Fund	N/R	198,252
	Mutual fund	Am. Europacific Growth R3	N/R	134,140
*	Mutual fund	BlackRock International Opport. Class A	N/R	59,916
	Mutual fund	Invesco Small Cap Equity Fund	N/R	290,812
*	Notes receivable from participants	Interest rates: 3.25% - 4.00%		224,240
				<u>\$ 5,589,909</u>

* A party in interest as defined by ERISA
N/R - cost omitted for participant directed investments

**Mancor Industries, Inc.
401(k) Retirement
Savings Plan**

Financial Statements and
Supplementary Information

December 31, 2013 and 2012



Mancor Industries, Inc. 401(k) Retirement Savings Plan

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December 31, 2013 and 2012

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Independent Auditors' Report

Participants and Plan Administrator
Mancor Industries, Inc. 401(k) Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Mancor Industries, Inc. 401(k) Retirement Savings Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statement 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by PNC Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions and Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosures under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in black ink that reads "Parente Beard LLC". The script is cursive and fluid, with the letters "P", "B", and "L" being particularly prominent.

Allentown, Pennsylvania
August 15, 2014

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Statement of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value	<u>\$ 5,365,669</u>	<u>\$ 4,400,710</u>
Receivables:		
Participant contributions	2,293	989
Employer contributions	1,924	947
Notes receivable from participants	<u>224,240</u>	<u>237,280</u>
Total receivables	<u>228,457</u>	<u>239,216</u>
Total assets	5,594,126	4,639,926
Liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits at fair value	5,594,126	4,639,926
Adjustment from Fair Value to Contract Value for Interest in Collective Trust Fund Relating to Fully Benefit-Responsive Investment Contracts	<u>(20,632)</u>	<u>(38,129)</u>
Net assets available for benefits	<u><u>\$ 5,573,494</u></u>	<u><u>\$ 4,601,797</u></u>

See notes to financial statements

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Statement of Changes in Net Assets Available for Benefits

Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 550,615	\$ 307,115
Interest and dividends	<u>228,314</u>	<u>98,005</u>
Total investment income	<u>778,929</u>	<u>405,120</u>
Interest income on notes receivable from participants	<u>7,260</u>	<u>6,563</u>
Contributions:		
Participants	249,630	245,973
Rollovers	-	5,884
Employer	<u>147,420</u>	<u>149,360</u>
Total contributions	<u>397,050</u>	<u>401,217</u>
Total additions	<u>1,183,239</u>	<u>812,900</u>
Deductions		
Benefits paid to participants	<u>211,542</u>	<u>185,745</u>
Net increase in net assets available for benefits	971,697	627,155
Net Assets Available for Benefits		
Beginning of year	<u>4,601,797</u>	<u>3,974,642</u>
End of year	<u>\$ 5,573,494</u>	<u>\$ 4,601,797</u>

See notes to financial statements

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

1. Description of the Plan

The following brief description of the Mancor Industries, Inc. 401(k) Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Mancor Industries, Inc. and certain subsidiary companies (collectively, the "Company") who have completed six months of service and have attained 20-1/2 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan has evaluated subsequent events for recognition or disclosure through August 15, 2014, the date the financial statements were available to be issued.

Participation

An employee becomes a participant in the Plan on the first day of the month coinciding with or next following the date eligibility requirements are met.

Contributions

The following types of contributions can be added to a participant's account: an employee salary deferral contribution, a safe harbor employer matching contribution, rollover contributions from other qualified defined contribution plans, and discretionary matching contributions. Each year, participants may contribute up to 25% of their pre-tax annual compensation, as defined by the plan document, up to the maximum limits of the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participant contributions to the Plan are recorded in the period that payroll deductions are made from participants. The Company makes a matching contribution equal to 100% of the first 3% of a participant's compensation and 50% of the next 2% of compensation. Participants direct the investment of all contributions into various investment options offered by the Plan. Contributions are subject to certain limitations. There were no discretionary matching contributions for the years ended December 31, 2013 and 2012.

Participant Accounts

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

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

Vesting

Participants are immediately vested in their contributions and safe harbor employer match contributions plus actual earnings thereon.

Vesting in the Company's discretionary matching contributions is based on years of service as follows:

Years of Service	Percent Vested
Less than 2	0 %
2	20
3	40
4	60
5	80
6 or more	100

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the vested balance in the participant's account and bear interest at rates that range from 3.25% to 4.00% at December 31, 2013, which are commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through weekly payroll deductions. Terms range from one to five years or greater for the purchase of a primary residence.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in their account. In addition, the Plan allows for hardship distributions if certain criteria are met.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$169 and \$167, respectively. These accounts will be used to reduce future Company contributions. In 2013 and 2012, Company contributions were not reduced from forfeited non-vested accounts.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust fund. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts held in the collective trust fund as well as the adjustment of the fully benefit-responsive contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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 changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. Interest income is recorded on the accrual basis. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Administration of Plan Assets

The Plan's assets are administered under a contract with PNC Bank, N.A., the trustee of the Plan. The trustee invests funds received from contributions, investment sales, interest, and dividend income and makes distribution payments to participants. Certain administrative expenses of maintaining the Plan are paid by the Company and are excluded from these financial statements.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

Payment of Benefits

Benefits are recorded when paid.

3. Fair Value Measurements

The Plan measures its investments at fair value on a recurring basis in accordance with accounting principles generally accepted in the United States of America. 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. The framework that the authoritative guidance establishes for measuring fair value includes a hierarchy used to classify the inputs used in measuring fair value. The hierarchy prioritizes the inputs used in determining valuations into three levels. The level in the fair value hierarchy within which the fair value measurement falls is determined based on the lowest level input that is significant to the fair value measurement. The levels of the fair value hierarchy are as follows:

Level 1 - Fair value is based on unadjusted quoted prices in active markets that are accessible to the Plan for identical assets. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 - Fair value is based on significant inputs, other than Level 1 inputs, that are observable either directly or indirectly for substantially the full term of the asset through corroboration with observable market data. Level 2 inputs include quoted market prices in active markets for similar assets or liabilities, quoted market prices in inactive markets for identical or similar assets, and other observable inputs.

Level 3 - Fair value would be based on significant unobservable inputs. Examples of valuation methodologies that would result in Level 3 classification include option pricing models, discounted cash flows, and similar techniques.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

The common collective trust fund's objective is to preserve capital, achieve a competitive level of income over time and maintain a stable unit price although unit value is not guaranteed. Returns are derived from income earned less expenses. Individual investment contracts are held within the portfolio and represent credit obligations of the issuer, units of the portfolio are not guaranteed by the Trustee, the Company, or any federal or state agency. The portfolio includes contracts issued by insurance companies and other financial institutions, fixed income securities, and money market funds.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Income	\$ 159,032	\$ -	\$ -	\$ 159,032
Growth and income	1,709,036	-	-	1,709,036
Growth	1,373,080	-	-	1,373,080
Aggressive growth	983,221	-	-	983,221
Collective trust fund	-	1,141,300	-	1,141,300
Total assets at fair value	<u>\$ 4,224,369</u>	<u>\$ 1,141,300</u>	<u>\$ -</u>	<u>\$ 5,365,669</u>
Assets at Fair Value as of December 31, 2012				
Mutual funds:				
Income	\$ 296,241	\$ -	\$ -	\$ 296,241
Growth and income	1,233,114	-	-	1,233,114
Growth	1,406,670	-	-	1,406,670
Aggressive growth	382,552	-	-	382,552
Collective trust fund	-	1,082,133	-	1,082,133
Total assets at fair value	<u>\$ 3,318,577</u>	<u>\$ 1,082,133</u>	<u>\$ -</u>	<u>\$ 4,400,710</u>

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

4. Investments

The following presents investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Mutual funds:		
American Century Aggressive Advisor	\$ 641,643	\$ 546,902
American Century Heritage	*	257,435
BlackRock Index Equity Fund	*	258,385
T. Rowe Ret 2020	485,234	375,842
T. Rowe Ret 2030	534,872	382,200
Invesco Small Cap Equity Fund	290,812	*
BlackRock S&P 500 Stock Service	306,033	*
PNC Investment Contract Fund	1,141,300	1,082,133

* Investment did not represent 5% or more of the Plan's net assets.

The Plan's investments (including gains and losses on investments bought, sold, as well as held during the year) appreciated in value as follows for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Mutual funds	\$ 523,266	\$ 300,915
Collective trust fund	27,349	6,200
Total	<u>\$ 550,615</u>	<u>\$ 307,115</u>

5. Related Party and Party In Interest Transactions

Certain of the Plan's investments are managed by the trustee and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment manager services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right 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 percent vested in their Company contributions.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

7. Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated July 28, 2003, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2013, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

9. Information Certified by Trustee

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2013 and 2012. Accordingly, PNC Bank, N.A., the trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statement of Net Assets Available for Benefits as of December 31, 2013 and 2012 and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2013, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the years ended December 31, 2013 and 2012.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements
December 31, 2013 and 2012

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to Form 5500 at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 5,573,494	\$ 4,601,797
Adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	<u>20,632</u>	<u>38,129</u>
Net assets available for benefits per the Form 5500	<u>\$ 5,594,126</u>	<u>\$ 4,639,926</u>

The following is a reconciliation of total investment income on the financial statements to Form 5500 for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Total investment income on the Statement of Changes in Net Assets Available for Benefits	\$ 778,929	\$ 405,120
Add: current year adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	20,632	38,129
Less: prior year adjustment from fair value to contract value for interest in collective trust fund relating to fully benefit-responsive investment contracts	<u>(38,129)</u>	<u>(30,896)</u>
Total investment income on Form 5500	<u>\$ 761,432</u>	<u>\$ 412,353</u>

11. Delinquent Participant Contributions

For the year ended December 31, 2013, the Company did not remit certain participant contributions and loan repayments to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions, which totaled \$299, were remitted in 2014. Additionally, the Company has compensated participants for lost earnings resulting from the delay in contributions in 2014.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

EIN: 23-2289628 Plan Number: 001

Year Ended December 31, 2013

Participant Contributions Transferred Late to the Plan (1)	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
<u>\$ 299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 299</u>

(1) Amount does not include participant loan repayments.

Mancor Industries, Inc. 401(k) Retirement Savings Plan

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

EIN: 23-2289628 Plan Number: 001

December 31, 2013

(a)	Identity of Issue (b)	Description of Investment (c)	Cost (d)	Current Value (e)
*	Collective trust fund	PNC Investment Contract Fund	N/R	\$ 1,141,300
	Mutual fund	American Century Aggressive Advisor	N/R	641,643
	Mutual fund	American Century Conservative Advisor	N/R	51,127
	Mutual fund	American Century Inflation Adjustment Bond	N/R	91,192
	Mutual fund	American Century Moderate Advisor	N/R	194,269
	Mutual fund	American Century Equity Income	N/R	28,386
	Mutual fund	American Century Diversified	N/R	67,840
	Mutual fund	American Century Heritage	N/R	222,841
*	Mutual fund	BlackRock Index Equity Fund	N/R	306,033
	Mutual fund	Fidelity Advisors New Insight	N/R	127,130
	Mutual fund	Goldman Sachs Small Cap Value	N/R	192,320
	Mutual fund	T. Rowe Growth Stock R	N/R	183,214
	Mutual fund	T. Rowe Ret 2010	N/R	12,312
	Mutual fund	T. Rowe Ret 2020	N/R	485,234
	Mutual fund	T. Rowe Ret 2030	N/R	534,872
	Mutual fund	T. Rowe Ret 2040	N/R	155,474
	Mutual fund	T. Rowe Ret 2050	N/R	15,582
	Mutual fund	American Beacon Large Cap Value	N/R	155,766
	Mutual fund	American New Perspective	N/R	76,014
	Mutual fund	Artisan Mid Cap Value Fund	N/R	198,252
	Mutual fund	Am. Europacific Growth R3	N/R	134,140
*	Mutual fund	BlackRock International Opport. Class A	N/R	59,916
	Mutual fund	Invesco Small Cap Equity Fund	N/R	290,812
*	Notes receivable from participants	Interest rates: 3.25% - 4.00%		224,240
				<u>\$ 5,589,909</u>

* A party in interest as defined by ERISA
N/R - cost omitted for participant directed investments