

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>HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN AND TRUST</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>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/01/1969</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>05/01/1969</u>					
1b Three-digit plan number (PN) ▶	<u>002</u>								
1c Effective date of plan <u>05/01/1969</u>									
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>HEUBEL MATERIAL HANDLING, INC.</u> <u>6311 NE EQUITABLE ROAD</u> <u>KANSAS CITY, MO 64120</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>43-0812352</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>314-568-0097</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>811310</u></td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>43-0812352</u>		2c Sponsor's telephone number <u>314-568-0097</u>		2d Business code (see instructions) <u>811310</u>			
2b Employer Identification Number (EIN) <u>43-0812352</u>									
2c Sponsor's telephone number <u>314-568-0097</u>									
2d Business code (see instructions) <u>811310</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.	<u>09/26/2014</u>	<u>MARGARET LEE</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (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	189
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	181
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	6
d Subtotal. Add lines 6a , 6b , and 6c		6d	187
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	187
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	124
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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>HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN AND TRUST</u>	B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEUBEL MATERIAL HANDLING, INC.</u>	D Employer Identification Number (EIN) <u>43-0812352</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
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	2400	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

AXA ADVISORS LLC

525 WASHINGTON BLVD FL 29
JERSEY CITY, NJ 07310

(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?
61	ADVISOR	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>ALZGI NFJ DIV VAL A - BOSTON FINAN</p> <p>04-3042318</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.25%</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>		
<p>(b) Service Codes (see instructions)</p> <p>60</p>		
<p>(c) Enter amount of indirect compensation</p> <p>0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>CBA AGG GR A - BNY MELLON INV SERV P.O. BOX 9793 PROVIDENCE, RI 02940</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.25%</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>		
<p>(b) Service Codes (see instructions)</p> <p>60</p>		
<p>(c) Enter amount of indirect compensation</p> <p>0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>JPM EQUITY IDX A - BOSTON FINANCIA 330 W. 9TH STREET KANSAS CITY, MO 66160</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.05%</p>		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OPPHMR MS SELECT A - OFI GLOBAL AS TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOOR NEW YORK, NY 10281	0.25%	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO TOTAL RETURN R - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.25%	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RS PARTNERS A - BOSTON FINANCIAL D P.O. BOX 8480 BOSTON, MA 02266	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AXA ADVISORS LLC	61	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.	
OPPHMR MS SELECT A - OPPENHEIMERFU 13-2953455	\$5M+=0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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 HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN AND TRUST	B Three-digit plan number (PN) ▶	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 HEUBEL MATERIAL HANDLING, INC.	D Employer Identification Number (EIN) 43-0812352	

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:	FA STABLE VALUE
--	-----------------

b Name of sponsor of entity listed in (a):	FIDELITY MANAGEMENT TRUST COMPANY
---	-----------------------------------

c EIN-PN 04-3022712-026	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 140493
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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)
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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)
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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)
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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)
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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)
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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
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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
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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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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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>HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEUBEL MATERIAL HANDLING, INC.</u>	D Employer Identification Number (EIN) <u>43-0812352</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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	211316	445690
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	116652	192848
(9) Value of interest in common/collective trusts	1c(9)	157861	140493
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	6814615	8197361
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	7300444	8976392

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7300444	8976392
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	152616	
(B) Participants	2a(1)(B)	563489	
(C) Others (including rollovers)	2a(1)(C)	19763	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		735868

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	32	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	10995	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		11027

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	461539	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		461539

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-1315
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		704765
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1911884

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	224027	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		224027
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		9503
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	2406	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2406
j Total expenses. Add all expense amounts in column (b) and enter total	2j		235936

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1675948
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: MIZE, HOUSER AND COMPANY, P.A.

(2) EIN: 48-0882363

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
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.		X	

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>HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEUBEL MATERIAL HANDLING, INC.</u>	D Employer Identification Number (EIN) <u>43-0812352</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
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>04-6568107</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)
----------------	--

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): _____

**HEUBEL MATERIAL HANDLING, INC.
INCENTIVE SAVINGS PLAN & TRUST**

Financial Statements and
Auditor's Report

December 31, 2013 and 2012

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Contents

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets Available for Plan Benefits	2
Statements of Changes in Net Assets Available for Plan Benefits	3
Notes to the Financial Statements	4 - 9

Schedule

Supplemental Schedule:

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	1
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MIZE & HOUSER
& COMPANY P.A.

The Trustee Committee
Heubel Material Handling, Inc. Incentive Savings Plan & Trust
Kansas City, Missouri 64120

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Heubel Material Handling, Inc. Incentive Savings Plan & Trust (Plan), which comprise the statements of net assets available for Plan benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for Plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the certified information with the related information included in the financial statements and supplemental schedule. 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.

Independent Auditor's Report (continued)

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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

Meigs Houser & Company P.A.
Certified Public Accountants

Overland Park, Kansas
September 22, 2014

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Statements of Net Assets Available for Plan Benefits December 31,

	<u>2013</u>	<u>2012</u>
Assets:		
Investments at fair value:		
Mutual funds	\$ 8,643,051	\$ 7,025,931
Collective investment trust	140,493	157,861
Total investments at fair value	<u>8,783,544</u>	<u>7,183,792</u>
Notes receivable from participants	<u>192,848</u>	<u>116,652</u>
Net assets available for Plan benefits at fair value	8,976,392	7,300,444
Adjustment from fair value to contract value for fully benefit-responsive contracts	<u>(2,674)</u>	<u>(5,287)</u>
Net assets available for Plan benefits	<u>\$ 8,973,718</u>	<u>\$ 7,295,157</u>

The accompanying notes are an integral part of these statements.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Statements of Changes in Net Assets Available for Plan Benefits Years Ended December 31.

	<u>2013</u>	<u>2012</u>
Additions to net assets attributed to:		
Contributions:		
Employer matching	\$ 152,616	\$ 147,443
Participant salary deferral	563,489	553,307
Participant rollover	19,763	88,915
Total contributions	<u>735,868</u>	<u>789,665</u>
Investment income:		
Net appreciation in value of investments	704,765	607,421
Interest and dividends	462,868	143,079
Total investment income	<u>1,167,633</u>	<u>750,500</u>
Interest on notes receivable from participants	<u>10,995</u>	<u>8,224</u>
Total additions	<u>1,914,496</u>	<u>1,548,389</u>
Deductions from net assets attributed to:		
Benefit payments to participants	233,529	668,610
Administrative expenses	2,406	1,957
Total deductions	<u>235,935</u>	<u>670,567</u>
Net increase	<u>1,678,561</u>	<u>877,822</u>
Net assets available for Plan benefits:		
Beginning of year	<u>7,295,157</u>	<u>6,417,335</u>
End of year	<u>\$ 8,973,718</u>	<u>\$ 7,295,157</u>

The accompanying notes are an integral part of these statements.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

1. Summary of Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for Plan benefits and changes therein and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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 investment trust. Contract value for this collective investment trust is based on the net asset value of the fund as reported by the investment advisor. The Statements of Net Assets Available for Plan Benefits present the fair value of the collective investment trust as well as the adjustment of the collective investment trust from fair value to contract value relating to the investment contracts. The Statements of Changes in Net Assets Available for Plan Benefits are prepared on a contract value basis.

The Plan's investments are stated 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. Plan management determines the Plan's valuation policies utilizing information provided by the Plan's trustee. See Note 4 for discussion of fair value measurement.

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 in value of investments includes the Plan's gains and losses on investments bought and sold as well as investments held during the year.

Notes Receivable from Participants

Notes receivable from participants include the unpaid principal balance plus any accrued but unpaid interest. If a participant stops making note receivable payments and the Plan administrator determines the note is in default, the note receivable balance is reduced and a benefit payment is recorded. Interest income on notes receivable from participants is recorded on the accrual basis.

Payment of Benefits

Benefits are deducted when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by Heubel Material Handling, Inc. (Company) and are excluded from these financial statements. Fees related to the administration of notes receivable from participants and payment of benefits are charged directly to the participant's accounts when incurred and are included in administrative expenses. Investment related expenses are included in net appreciation in value of investments.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

2. Description of Plan

The following description of the Heubel Material Handling, Inc. Incentive Savings Plan & Trust (Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of the Company who have met the following eligibility requirements: 1) completion of three months of service and 2) at least 20½ years old. An employee may elect to become a participant in the Plan on the first day of the month coincident with or immediately following the date they become eligible. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Administrator is responsible for oversight of the Plan, determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

Contributions

Participants specify the amount of eligible compensation to be contributed to the Plan (participant salary deferral contributions). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover contributions). Discretionary employer matching contributions of 50% of participant deferrals, not to exceed 2% of eligible compensation, were made in 2013 and 2012. Participants may direct contributions to any of the various investment options offered by the Plan. Contribution amounts can only be changed on the first day of each month. Allocation changes and fund transfers can be done daily. Contributions are subject to certain IRS limitations.

Participant Accounts

Each participant's directed account is credited/charged with an allocation of the directed investment's earnings/losses and credited with the participant's contributions and employer matching contributions. Investment earnings/losses are credited/charged to each participant's directed account based on the actual earnings/losses of the investments in that participant's directed account. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings/losses thereon. Upon death, disability, attainment of normal retirement age or plan termination, a participant also becomes fully vested in all accounts attributable to discretionary employer matching contributions; otherwise, the participant becomes fully vested in employer matching contributions in accordance with the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20
3	40
4	60
5	80
6	100

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

2. Description of Plan (continued)

Notes Receivable from Participants

Participants may borrow from their account a minimum of \$1,000 up to the lesser of \$50,000 or 50% of their vested account balance. Note terms range from one to five years except notes for the purchase of a primary residence may be for a longer term. The notes are secured by the balance in the participant's account. The interest rate charged on notes is determined by Plan management and was 8.25% for outstanding notes at December 31, 2013 and 2012. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service, participants can elect to receive their distribution in a lump-sum payment or they can make a qualified rollover. If a participant's benefits are \$5,000 or less but greater than \$1,000, the participant can elect to receive a lump-sum distribution or make a qualified rollover and, if no election is made, the vested benefit amount will be automatically rolled into an Individual Retirement Account. If a participant's benefits are less than \$1,000, a lump sum payment is automatically made as soon as administratively feasible. Under terms of the Plan, normal retirement age is the date the participant attains age 65.

Forfeited Accounts

Forfeited nonvested matching contributions are first used to pay administrative expenses of the Plan and any remaining forfeitures are used to reduce future employer matching contributions.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditor not to perform any auditing procedures with respect to the following investments, notes receivable from participants, investment income and interest on notes receivable from participants certified by Fidelity Management Trust Company (Fidelity), the trustee of the Plan, as complete and accurate, except for comparing the certified information to the related information included in the Plan's financial statements. The following table includes the fair values of the Plan's mutual fund investments and notes receivable from participants, as well as the contract value of the Plan's investment in a collective investment trust at December 31, 2013 and 2012, and activity for the years then ended as certified by Fidelity. Investments that represent 5% or more of the Plan's net assets at December 31, 2013 and/or December 31, 2012 are separately identified.

	<u>2013</u>	<u>2012</u>
Investments (participant directed):		
Mutual funds at fair value:		
Fidelity Freedom 2015	\$ 852,471	\$ 768,773
Fidelity Freedom 2020	1,036,812	866,391
Fidelity Freedom 2025	1,817,118	1,736,822
Fidelity Freedom 2030	898,370	738,800
Fidelity Freedom 2035	1,196,107	912,358
Other mutual fund investments	<u>2,842,173</u>	<u>2,002,787</u>
	<u>8,643,051</u>	<u>7,025,931</u>
Collective investment trust at contract value:	<u>137,819</u>	<u>152,574</u>
Total investments	<u>\$ 8,780,870</u>	<u>\$ 7,178,505</u>

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

3. Information Certified by the Plan's Trustee (continued)

	<u>2013</u>	<u>2012</u>
Notes receivable from participants	\$ <u>192,848</u>	\$ <u>116,652</u>
Investment income:		
Net appreciation in value of investments	\$ 704,765	\$ 607,421
Interest and dividends	<u>462,868</u>	<u>143,079</u>
Total investment income	\$ <u>1,167,633</u>	\$ <u>750,500</u>
Interest on notes receivable from participants	\$ <u>10,995</u>	\$ <u>8,224</u>

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820, Fair Value Measurement, are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used to determine the fair value of investments at December 31, 2013 and 2012. 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 value of the Plan's interest in the collective investment trust is based on the fair value of the collective investment trust's underlying investments as based on information reported by the investment advisor using the audited financial statements of the collective investment trust at December 31, 2013 and 2012.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

4. Fair Value Measurements (continued)

The preceding valuation methods described may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 different fair value measurements at the reporting date.

The following table includes the fair values of investments, by investment objective and by level within the fair value hierarchy at December 31:

	<u>2013</u>	<u>2012</u>
Mutual funds (level 1):		
International equity	\$ 29,783	\$ 43,249
Large cap	840,753	499,101
Mid cap	465,228	196,580
Small cap	146,947	46,220
Target date	6,489,207	5,797,110
Fixed income	<u>671,133</u>	<u>443,671</u>
Total mutual funds	<u>8,643,051</u>	<u>7,025,931</u>
Collective investment trust (level 2):		
Stable value fund	<u>140,493</u>	<u>157,861</u>
Total collective investment trust	<u>140,493</u>	<u>157,861</u>
Total investments at fair value	<u>\$ 8,783,544</u>	<u>\$ 7,183,792</u>

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. For the years ended December 31, 2013 and 2012, there were no transfers.

5. Party-In-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity. These investments and transactions in these investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules of ERISA.

6. Plan Termination

Although it has not expressed an intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA.

7. Tax Status

The Plan has adopted a prototype plan, which has received an opinion letter dated March 31, 2008 from the Internal Revenue Service (IRS) indicating that the Plan, as then designed, was in compliance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the opinion letter; however, the Plan administrator believes the Plan is currently designed and being operated, in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes the Plan was qualified and tax-exempt as of the financial statement date and no provision for income taxes has been recorded in the financial statements.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

7. Tax Status (continued)

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

8. Risks and Uncertainties

The Plan allows participants to invest in various investment securities. Investment securities are exposed to various risks, such as interest rate, market fluctuation and credit risk. 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 such changes could materially affect participants' account balances and the amounts reported in the financial statements and supplemental schedule.

9. Reconciliation to Form 5500

The following is a reconciliation of net assets available for Plan benefits per the financial statements to the Form 5500 at December 31:

	<u>2013</u>	<u>2012</u>
Net assets available for Plan benefits per the financial statements	\$ 8,973,718	\$ 7,295,157
Adjustment from contract value to fair value for the collective investment trust	<u>2,674</u>	<u>5,287</u>
Net assets available for benefits per the Form 5500	<u>\$ 8,976,392</u>	<u>\$ 7,300,444</u>

The following is a reconciliation of the changes in net assets available for Plan benefits per the financial statements to the Form 5500 at December 31:

	<u>2013</u>	<u>2012</u>
Net increase in net assets available for Plan benefits per the financial statements	\$ 1,678,561	\$ 877,822
Adjustment from contract value to fair value for the collective investment trust	<u>(2,613)</u>	<u>225</u>
Net increase in net assets available for Plan benefits per the Form 5500	<u>\$ 1,675,948</u>	<u>\$ 878,047</u>

10. Subsequent Events

The Plan has evaluated subsequent events through September 22, 2014, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST
EIN 43-0812352 PLAN #002

Schedule 1

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	<u>Identity of Issue, Borrower, Lessor, or Similar Party</u>	<u>Investment Description</u>	<u>Cost</u>	<u>Current Value</u>
*	Fidelity Strategic Dividend and Income Fund	Mutual Fund	**	\$ 151,308
*	Fidelity Prime Fund	Mutual Fund	**	445,690
*	Fidelity Leveraged Stock Fund	Mutual Fund	**	226,032
*	Fidelity Diversified International Fund	Mutual Fund	**	29,783
*	Fidelity Stock Selector All Cap Fund	Mutual Fund	**	45,037
*	Fidelity Real Estate Fund	Mutual Fund	**	41,739
*	Fidelity Energy Fund	Mutual Fund	**	34,487
*	Fidelity Mid Cap II Fund	Mutual Fund	**	100,397
*	Fidelity High Income Advantage Fund	Mutual Fund	**	96,233
*	Fidelity Strategic Income Fund	Mutual Fund	**	13,358
*	Fidelity Small Cap Fund	Mutual Fund	**	51,260
*	Fidelity Total Bond Fund	Mutual Fund	**	100,162
*	Fidelity Value Fund	Mutual Fund	**	827
*	Fidelity Freedom Income Fund	Mutual Fund	**	128
*	Fidelity Freedom 2005	Mutual Fund	**	8,592
*	Fidelity Freedom 2010	Mutual Fund	**	15,672
*	Fidelity Freedom 2015	Mutual Fund	**	852,471
*	Fidelity Freedom 2020	Mutual Fund	**	1,036,812
*	Fidelity Freedom 2025	Mutual Fund	**	1,817,118
*	Fidelity Freedom 2030	Mutual Fund	**	898,370
*	Fidelity Freedom 2035	Mutual Fund	**	1,196,107
*	Fidelity Freedom 2040	Mutual Fund	**	392,404
*	Fidelity Freedom 2045	Mutual Fund	**	149,736
*	Fidelity Freedom 2050	Mutual Fund	**	117,713
*	Fidelity Freedom 2055	Mutual Fund	**	4,212
*	Fidelity Asset Manager 50%	Mutual Fund	**	256,345
*	Fidelity Asset Manager 70%	Mutual Fund	**	20,179
*	Fidelity Stable Value Fund	Collective Investment Trust	**	140,493
	Allianz NFJ Dividend Value CL	Mutual Fund	**	3,052
	JPMorgan Equity Index Fund	Mutual Fund	**	198,419
	Legg Mason Partners Aggressive Growth Fund	Mutual Fund	**	112,776
	Oppenheimer Main St. Opps CL	Mutual Fund	**	19,022
	RS Partners Fund	Mutual Fund	**	95,687
	PIMCO Total Return Fund	Mutual Fund	**	111,923
				8,783,544
	Participant loans	Interest rates were all 8.25%, maturity dates from 2014 to 2023	\$0	192,848
				\$ 8,976,392

* Party-in-interest to the Plan

** Not required for participant directed investments

The accompanying notes are an integral part of this schedule.

**HEUBEL MATERIAL HANDLING, INC.
INCENTIVE SAVINGS PLAN & TRUST**

Financial Statements and
Auditor's Report

December 31, 2013 and 2012

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Contents

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets Available for Plan Benefits	2
Statements of Changes in Net Assets Available for Plan Benefits	3
Notes to the Financial Statements	4 - 9

Schedule

Supplemental Schedule:

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	1
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MIZE & HOUSER
& COMPANY P.A.

The Trustee Committee
Heubel Material Handling, Inc. Incentive Savings Plan & Trust
Kansas City, Missouri 64120

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Heubel Material Handling, Inc. Incentive Savings Plan & Trust (Plan), which comprise the statements of net assets available for Plan benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for Plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the certified information with the related information included in the financial statements and supplemental schedule. 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.

Independent Auditor's Report (continued)

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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

Meigs Houser & Company P.A.
Certified Public Accountants

Overland Park, Kansas
September 22, 2014

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Statements of Net Assets Available for Plan Benefits December 31,

	<u>2013</u>	<u>2012</u>
Assets:		
Investments at fair value:		
Mutual funds	\$ 8,643,051	\$ 7,025,931
Collective investment trust	140,493	157,861
Total investments at fair value	<u>8,783,544</u>	<u>7,183,792</u>
Notes receivable from participants	<u>192,848</u>	<u>116,652</u>
Net assets available for Plan benefits at fair value	8,976,392	7,300,444
Adjustment from fair value to contract value for fully benefit-responsive contracts	<u>(2,674)</u>	<u>(5,287)</u>
Net assets available for Plan benefits	<u>\$ 8,973,718</u>	<u>\$ 7,295,157</u>

The accompanying notes are an integral part of these statements.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Statements of Changes in Net Assets Available for Plan Benefits Years Ended December 31.

	<u>2013</u>	<u>2012</u>
Additions to net assets attributed to:		
Contributions:		
Employer matching	\$ 152,616	\$ 147,443
Participant salary deferral	563,489	553,307
Participant rollover	19,763	88,915
Total contributions	<u>735,868</u>	<u>789,665</u>
Investment income:		
Net appreciation in value of investments	704,765	607,421
Interest and dividends	462,868	143,079
Total investment income	<u>1,167,633</u>	<u>750,500</u>
Interest on notes receivable from participants	<u>10,995</u>	<u>8,224</u>
Total additions	<u>1,914,496</u>	<u>1,548,389</u>
Deductions from net assets attributed to:		
Benefit payments to participants	233,529	668,610
Administrative expenses	2,406	1,957
Total deductions	<u>235,935</u>	<u>670,567</u>
Net increase	<u>1,678,561</u>	<u>877,822</u>
Net assets available for Plan benefits:		
Beginning of year	<u>7,295,157</u>	<u>6,417,335</u>
End of year	<u>\$ 8,973,718</u>	<u>\$ 7,295,157</u>

The accompanying notes are an integral part of these statements.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

1. Summary of Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for Plan benefits and changes therein and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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 investment trust. Contract value for this collective investment trust is based on the net asset value of the fund as reported by the investment advisor. The Statements of Net Assets Available for Plan Benefits present the fair value of the collective investment trust as well as the adjustment of the collective investment trust from fair value to contract value relating to the investment contracts. The Statements of Changes in Net Assets Available for Plan Benefits are prepared on a contract value basis.

The Plan's investments are stated 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. Plan management determines the Plan's valuation policies utilizing information provided by the Plan's trustee. See Note 4 for discussion of fair value measurement.

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 in value of investments includes the Plan's gains and losses on investments bought and sold as well as investments held during the year.

Notes Receivable from Participants

Notes receivable from participants include the unpaid principal balance plus any accrued but unpaid interest. If a participant stops making note receivable payments and the Plan administrator determines the note is in default, the note receivable balance is reduced and a benefit payment is recorded. Interest income on notes receivable from participants is recorded on the accrual basis.

Payment of Benefits

Benefits are deducted when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by Heubel Material Handling, Inc. (Company) and are excluded from these financial statements. Fees related to the administration of notes receivable from participants and payment of benefits are charged directly to the participant's accounts when incurred and are included in administrative expenses. Investment related expenses are included in net appreciation in value of investments.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

2. Description of Plan

The following description of the Heubel Material Handling, Inc. Incentive Savings Plan & Trust (Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of the Company who have met the following eligibility requirements: 1) completion of three months of service and 2) at least 20½ years old. An employee may elect to become a participant in the Plan on the first day of the month coincident with or immediately following the date they become eligible. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Administrator is responsible for oversight of the Plan, determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

Contributions

Participants specify the amount of eligible compensation to be contributed to the Plan (participant salary deferral contributions). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover contributions). Discretionary employer matching contributions of 50% of participant deferrals, not to exceed 2% of eligible compensation, were made in 2013 and 2012. Participants may direct contributions to any of the various investment options offered by the Plan. Contribution amounts can only be changed on the first day of each month. Allocation changes and fund transfers can be done daily. Contributions are subject to certain IRS limitations.

Participant Accounts

Each participant's directed account is credited/charged with an allocation of the directed investment's earnings/losses and credited with the participant's contributions and employer matching contributions. Investment earnings/losses are credited/charged to each participant's directed account based on the actual earnings/losses of the investments in that participant's directed account. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings/losses thereon. Upon death, disability, attainment of normal retirement age or plan termination, a participant also becomes fully vested in all accounts attributable to discretionary employer matching contributions; otherwise, the participant becomes fully vested in employer matching contributions in accordance with the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20
3	40
4	60
5	80
6	100

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

2. Description of Plan (continued)

Notes Receivable from Participants

Participants may borrow from their account a minimum of \$1,000 up to the lesser of \$50,000 or 50% of their vested account balance. Note terms range from one to five years except notes for the purchase of a primary residence may be for a longer term. The notes are secured by the balance in the participant's account. The interest rate charged on notes is determined by Plan management and was 8.25% for outstanding notes at December 31, 2013 and 2012. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service, participants can elect to receive their distribution in a lump-sum payment or they can make a qualified rollover. If a participant's benefits are \$5,000 or less but greater than \$1,000, the participant can elect to receive a lump-sum distribution or make a qualified rollover and, if no election is made, the vested benefit amount will be automatically rolled into an Individual Retirement Account. If a participant's benefits are less than \$1,000, a lump sum payment is automatically made as soon as administratively feasible. Under terms of the Plan, normal retirement age is the date the participant attains age 65.

Forfeited Accounts

Forfeited nonvested matching contributions are first used to pay administrative expenses of the Plan and any remaining forfeitures are used to reduce future employer matching contributions.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditor not to perform any auditing procedures with respect to the following investments, notes receivable from participants, investment income and interest on notes receivable from participants certified by Fidelity Management Trust Company (Fidelity), the trustee of the Plan, as complete and accurate, except for comparing the certified information to the related information included in the Plan's financial statements. The following table includes the fair values of the Plan's mutual fund investments and notes receivable from participants, as well as the contract value of the Plan's investment in a collective investment trust at December 31, 2013 and 2012, and activity for the years then ended as certified by Fidelity. Investments that represent 5% or more of the Plan's net assets at December 31, 2013 and/or December 31, 2012 are separately identified.

	<u>2013</u>	<u>2012</u>
Investments (participant directed):		
Mutual funds at fair value:		
Fidelity Freedom 2015	\$ 852,471	\$ 768,773
Fidelity Freedom 2020	1,036,812	866,391
Fidelity Freedom 2025	1,817,118	1,736,822
Fidelity Freedom 2030	898,370	738,800
Fidelity Freedom 2035	1,196,107	912,358
Other mutual fund investments	<u>2,842,173</u>	<u>2,002,787</u>
	<u>8,643,051</u>	<u>7,025,931</u>
Collective investment trust at contract value:	<u>137,819</u>	<u>152,574</u>
Total investments	<u>\$ 8,780,870</u>	<u>\$ 7,178,505</u>

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

3. Information Certified by the Plan's Trustee (continued)

	<u>2013</u>	<u>2012</u>
Notes receivable from participants	\$ <u>192,848</u>	\$ <u>116,652</u>
Investment income:		
Net appreciation in value of investments	\$ 704,765	\$ 607,421
Interest and dividends	<u>462,868</u>	<u>143,079</u>
Total investment income	\$ <u>1,167,633</u>	\$ <u>750,500</u>
Interest on notes receivable from participants	\$ <u>10,995</u>	\$ <u>8,224</u>

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820, Fair Value Measurement, are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used to determine the fair value of investments at December 31, 2013 and 2012. 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 value of the Plan's interest in the collective investment trust is based on the fair value of the collective investment trust's underlying investments as based on information reported by the investment advisor using the audited financial statements of the collective investment trust at December 31, 2013 and 2012.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

4. Fair Value Measurements (continued)

The preceding valuation methods described may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 different fair value measurements at the reporting date.

The following table includes the fair values of investments, by investment objective and by level within the fair value hierarchy at December 31:

	<u>2013</u>	<u>2012</u>
Mutual funds (level 1):		
International equity	\$ 29,783	\$ 43,249
Large cap	840,753	499,101
Mid cap	465,228	196,580
Small cap	146,947	46,220
Target date	6,489,207	5,797,110
Fixed income	<u>671,133</u>	<u>443,671</u>
Total mutual funds	<u>8,643,051</u>	<u>7,025,931</u>
Collective investment trust (level 2):		
Stable value fund	<u>140,493</u>	<u>157,861</u>
Total collective investment trust	<u>140,493</u>	<u>157,861</u>
Total investments at fair value	<u>\$ 8,783,544</u>	<u>\$ 7,183,792</u>

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. For the years ended December 31, 2013 and 2012, there were no transfers.

5. Party-In-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity. These investments and transactions in these investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules of ERISA.

6. Plan Termination

Although it has not expressed an intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA.

7. Tax Status

The Plan has adopted a prototype plan, which has received an opinion letter dated March 31, 2008 from the Internal Revenue Service (IRS) indicating that the Plan, as then designed, was in compliance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the opinion letter; however, the Plan administrator believes the Plan is currently designed and being operated, in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes the Plan was qualified and tax-exempt as of the financial statement date and no provision for income taxes has been recorded in the financial statements.

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST

Notes to the Financial Statements Years Ended December 31, 2013 and 2012

7. Tax Status (continued)

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

8. Risks and Uncertainties

The Plan allows participants to invest in various investment securities. Investment securities are exposed to various risks, such as interest rate, market fluctuation and credit risk. 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 such changes could materially affect participants' account balances and the amounts reported in the financial statements and supplemental schedule.

9. Reconciliation to Form 5500

The following is a reconciliation of net assets available for Plan benefits per the financial statements to the Form 5500 at December 31:

	<u>2013</u>	<u>2012</u>
Net assets available for Plan benefits per the financial statements	\$ 8,973,718	\$ 7,295,157
Adjustment from contract value to fair value for the collective investment trust	<u>2,674</u>	<u>5,287</u>
Net assets available for benefits per the Form 5500	<u>\$ 8,976,392</u>	<u>\$ 7,300,444</u>

The following is a reconciliation of the changes in net assets available for Plan benefits per the financial statements to the Form 5500 at December 31:

	<u>2013</u>	<u>2012</u>
Net increase in net assets available for Plan benefits per the financial statements	\$ 1,678,561	\$ 877,822
Adjustment from contract value to fair value for the collective investment trust	<u>(2,613)</u>	<u>225</u>
Net increase in net assets available for Plan benefits per the Form 5500	<u>\$ 1,675,948</u>	<u>\$ 878,047</u>

10. Subsequent Events

The Plan has evaluated subsequent events through September 22, 2014, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

HEUBEL MATERIAL HANDLING, INC. INCENTIVE SAVINGS PLAN & TRUST
EIN 43-0812352 PLAN #002

Schedule 1

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b)	(c)	(d)	(e)
<u>Identity of Issue, Borrower, Lessor, or Similar Party</u>	<u>Investment Description</u>	<u>Cost</u>	<u>Current Value</u>	
* Fidelity Strategic Dividend and Income Fund	Mutual Fund	**	\$ 151,308	
* Fidelity Prime Fund	Mutual Fund	**	445,690	
* Fidelity Leveraged Stock Fund	Mutual Fund	**	226,032	
* Fidelity Diversified International Fund	Mutual Fund	**	29,783	
* Fidelity Stock Selector All Cap Fund	Mutual Fund	**	45,037	
* Fidelity Real Estate Fund	Mutual Fund	**	41,739	
* Fidelity Energy Fund	Mutual Fund	**	34,487	
* Fidelity Mid Cap II Fund	Mutual Fund	**	100,397	
* Fidelity High Income Advantage Fund	Mutual Fund	**	96,233	
* Fidelity Strategic Income Fund	Mutual Fund	**	13,358	
* Fidelity Small Cap Fund	Mutual Fund	**	51,260	
* Fidelity Total Bond Fund	Mutual Fund	**	100,162	
* Fidelity Value Fund	Mutual Fund	**	827	
* Fidelity Freedom Income Fund	Mutual Fund	**	128	
* Fidelity Freedom 2005	Mutual Fund	**	8,592	
* Fidelity Freedom 2010	Mutual Fund	**	15,672	
* Fidelity Freedom 2015	Mutual Fund	**	852,471	
* Fidelity Freedom 2020	Mutual Fund	**	1,036,812	
* Fidelity Freedom 2025	Mutual Fund	**	1,817,118	
* Fidelity Freedom 2030	Mutual Fund	**	898,370	
* Fidelity Freedom 2035	Mutual Fund	**	1,196,107	
* Fidelity Freedom 2040	Mutual Fund	**	392,404	
* Fidelity Freedom 2045	Mutual Fund	**	149,736	
* Fidelity Freedom 2050	Mutual Fund	**	117,713	
* Fidelity Freedom 2055	Mutual Fund	**	4,212	
* Fidelity Asset Manager 50%	Mutual Fund	**	256,345	
* Fidelity Asset Manager 70%	Mutual Fund	**	20,179	
* Fidelity Stable Value Fund	Collective Investment Trust	**	140,493	
Allianz NFJ Dividend Value CL	Mutual Fund	**	3,052	
JPMorgan Equity Index Fund	Mutual Fund	**	198,419	
Legg Mason Partners Aggressive Growth Fund	Mutual Fund	**	112,776	
Oppenheimer Main St. Opps CL	Mutual Fund	**	19,022	
RS Partners Fund	Mutual Fund	**	95,687	
PIMCO Total Return Fund	Mutual Fund	**	111,923	
			<u>8,783,544</u>	
Participant loans	Interest rates were all 8.25%, maturity dates from 2014 to 2023	\$0	<u>192,848</u>	
			<u><u>\$ 8,976,392</u></u>	

* Party-in-interest to the Plan

** Not required for participant directed investments

The accompanying notes are an integral part of this schedule.