

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>L.D. KICHLER COMPANY PLANT 401(K) 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>07/01/1996</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-0330095</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>216-573-1000</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>493100</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>07/01/1996</u>		2b Employer Identification Number (EIN) <u>34-0330095</u>		2c Sponsor's telephone number <u>216-573-1000</u>		2d Business code (see instructions) <u>493100</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>07/01/1996</u>											
2b Employer Identification Number (EIN) <u>34-0330095</u>											
2c Sponsor's telephone number <u>216-573-1000</u>											
2d Business code (see instructions) <u>493100</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>L. D. KICHLER COMPANY</u> <u>7711 E. PLEASANT VALLEY ROAD</u> <u>INDEPENDENCE, OH 44131-5552</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. Signature of plan administrator	10/07/2014 Date	KATHLEEN PALMER 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	121
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	114
b Retired or separated participants receiving benefits		6b	1
c Other retired or separated participants entitled to future benefits.....		6c	7
d Subtotal. Add lines 6a , 6b , and 6c		6d	122
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	122
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	56
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	4
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) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 L.D. KICHLER COMPANY PLANT 401(K) PLAN AND TRUST	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 L. D. KICHLER COMPANY	D Employer Identification Number (EIN) 34-0330095	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

JP MORGAN RETIREMENT PLAN SERVICES

71-0930784

(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?
64	RECORDKEEPER	90	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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 L.D. KICHLER COMPANY PLANT 401(K) 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 L. D. KICHLER COMPANY	D Employer Identification Number (EIN) 34-0330095	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: JPMCB STABLE ASSET INCOME F30		
b Name of sponsor of entity listed in (a): JP MORGAN		
c EIN-PN 20-1978950-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 192577
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>L.D. KICHLER COMPANY PLANT 401(K) 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>L. D. KICHLER COMPANY</u>	D Employer Identification Number (EIN) <u>34-0330095</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a	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)	0	0
	(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)	93222	90115
	(9) Value of interest in common/collective trusts	1c(9)	176931	192577
	(10) Value of interest in pooled separate accounts	1c(10)		
	(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)	659715	878043
	(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	929868	1160735

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
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	929868	1160735
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	16698	
(B) Participants	2a(1)(B)	116273	
(C) Others (including rollovers)	2a(1)(C)	2266	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		135237
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	3798	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3798
(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)	36820	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		36820
(3) Rents	2b(3)		0
(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)		2127
(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)		104284
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		282266

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	51093	
(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)		51093
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		216
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	90	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		90
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		51399

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		230867
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: **SS & G**

(2) EIN: **34-1945695**

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.			

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.
---	--	--

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

A Name of plan <u>L.D. KICHLER COMPANY PLANT 401(K) 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>L. D. KICHLER COMPANY</u>	D Employer Identification Number (EIN) <u>34-0330095</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>84-1455663</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
-----------------	-------------------

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
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

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.
----------------	---

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): _____

October 1, 2014

To Mr. Roy Minoff

L.D. Kichler Company 401(k) Retirement Plan and Trust

L.D. Kichler Company Plant 401(k) Retirement Plan and Trust

Cleveland Office
32125 Solon Road
Cleveland, OH 44139
440-248-8787
fax: 440-248-0841
www.SSandG.com

We have conducted a DOL limited-scope audit of the financial statements of L.D. Kichler Company 401(k) Retirement Plan and Trust and L.D. Kichler Company Plant 401(k) Retirement Plan and Trust (the Plans) for the year ended December 31, 2013 and have issued our report thereon dated October 1, 2014. 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 C to those financial statements.

Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedules taken as a whole. We did, however, audit the form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 8, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plans are described in Note B to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about

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past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent, and clear.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the categorization of Fair Value Measurements in Note D to the financial statements which disclosed the fair value of the Plans' investments in accordance with generally accepted accounting purposes.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We noted no misstatements during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 1, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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This information is intended solely for the use of the Plans' management and management of the L.D. Kichler Company and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

SS&G, Inc.

SS&G

www.SSandG.com

**L.D. KICHLER COMPANY
401(k) RETIREMENT PLAN
AND TRUST**

***FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2013 AND 2012***

L.D. KICHLER COMPANY 401(k) RETIREMENT PLAN AND TRUST

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Cleveland Office
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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
L.D. Kichler Company 401(k) Retirement Plan and Trust
Cleveland, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of L.D. Kichler Company 401(k) Retirement Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit 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 C, which was certified by FAScore, LLC, the recordkeeper of the Plan as agent for Reliance Trust Company, the trustee of the Plan, except for comparing the 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 agent on behalf of 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.

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Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) 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.

SS&G, Inc.

October 1, 2014

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L.D. KICHLER COMPANY
401(k) RETIREMENT PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	DECEMBER 31,	
	2013	2012
ASSETS		
INVESTMENTS AT FAIR VALUE:		
Registered investment companies	\$ 23,346,900	\$ 19,190,001
Common/collective trusts	2,561,548	1,945,910
TOTAL INVESTMENTS AT FAIR VALUE	25,908,448	21,135,911
RECEIVABLES:		
Notes receivable from participants	453,929	387,746
	453,929	387,746
Net assets available for benefits at fair value	26,362,377	21,523,657
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	-	(35,461)
NET ASSETS AVAILABLE FOR BENEFITS	\$ 26,362,377	\$ 21,488,196

See accompanying notes to financial statements.

L.D. KICHLER COMPANY
401(k) RETIREMENT PLAN AND TRUST

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR
BENEFITS**

	FOR THE YEARS ENDED DECEMBER 31,	
	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTABLE TO:		
Investment income:		
Interest and dividend income	\$ 1,037,271	\$ 340,873
Net appreciation in fair value of investments	3,167,782	1,846,564
	<u>4,205,053</u>	<u>2,187,437</u>
Interest income on notes receivable from participants	17,151	20,477
Contributions:		
Employer	687,795	608,329
Participants	1,387,107	1,205,378
Rollover	80,914	6,582
	<u>2,155,816</u>	<u>1,820,289</u>
	6,378,020	4,028,203
DEDUCTIONS FROM NET ASSETS ATTRIBUTABLE TO:		
Benefits paid to participants	1,503,389	1,178,978
Administrative expenses	450	2,661
	<u>1,503,839</u>	<u>1,181,639</u>
NET INCREASE	4,874,181	2,846,564
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>21,488,196</u>	<u>18,641,632</u>
End of year	<u>\$ 26,362,377</u>	<u>\$ 21,488,196</u>

See accompanying notes to financial statements.

L.D. KICHLER COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the plan

The following brief description of the L.D. Kichler Company 401(k) Retirement Plan and Trust (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan and covers substantially all office employees of The L.D. Kichler Company (the Company) who have been employed 90 days and are age 21 or older. The Plan is subject to the provisions of the Employment Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may elect to contribute up to the lesser of 100% of their pretax annual compensation as defined in the Plan or the legal limitation for the applicable year. Effective January 1, 2013, participants may also elect to make Roth 401(k) contributions. The Plan provides for a nonelective contribution of 1% of eligible compensation for all eligible participants. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company makes a matching contribution on behalf of each participant equal to 100% of the first 3% of base compensation, as defined, that a participant contributes to the Plan plus 50% of the next 2% of base compensation that a participant contributes to the Plan. Additional profit sharing contributions may be contributed at the option of the Company's Board of Directors and are subject to certain limitations and eligibility requirements. These amounts may be funded by forfeitures. There were no discretionary profit sharing contributions made during 2013 and 2012.

Participant accounts

Each participant's account is credited with the participant's contributions, the Company's matching contribution, and an allocation of the Plan's earnings, net of administrative expenses. Allocations of earnings are based on participant account balances. Optional amounts contributed to the Plan by the Company are allocated to participant accounts based on compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Forfeitures of terminated participants' nonvested accounts are applied to reduce future Company contributions. There were no significant forfeited amounts in 2013 or 2012.

Contributions are invested at the election of the employees in funds maintained by the Plan's trustee. Employees may elect to have contributions allocated between funds.

L.D. KICHLER COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the plan, continued

Notes receivable from participants

Participants may borrow from their accounts in amounts ranging from a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from one month to five years or up to 25 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account. The loans bear interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan administrator and range from 4.25% to 6.00%. Principal and interest is paid ratably through weekly payroll deductions.

Vesting

Participants are immediately vested in their salary deferrals and employer matching contributions plus actual earnings thereon. A participant will be 100% vested in the profit sharing contributions after three years of credited service.

Payment of benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the vested portion of his or her account, or installment payments as defined in the Plan. Any participant with \$1,000 or less in his account will automatically receive a lump sum distribution.

Trustee

The trustee of the Plan is Reliance Trust Company.

Plan administration

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. In 2013 and 2012, certain administrative expenses related to trustee and recordkeeping services were paid by the Plan and a portion of the expenses were absorbed by the Company.

NOTE B - Summary of significant accounting policies

Basis of presentation

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to defined contribution plans, and in accordance with the Plan agreement. A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows.

Valuation of investments

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 a measurement date. See Note D for discussion of fair value measurements.

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Valuation of investments, continued

The *Accounting Standards Codification* (ASC) Topic on *Defined Contribution Pension Plans* requires that investment contracts held by a defined-contribution plan 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 Statements of Net Assets Available for Benefits presents the fair value of the common/collective trust as well as the adjustment from fair value to contract value. For the year ended December 31, 2013, there was no adjustment to contract value because contract value approximated the fair value. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the statements of net assets available for benefits.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Income recognition

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.

Payment of benefits

Benefits are recorded when paid.

Use of estimates

The preparation of financial statements in conformity 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 plan assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported increases and decreases of net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Subsequent events

The Company has evaluated subsequent events through October 1, 2014, which is the date the financial statements were available to be issued, and has determined that there were no subsequent events that have occurred through the date that have not already been reflected in the financial statements and/or disclosed in the notes.

L.D. KICHLER COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Certified information

The Plan administrator has elected the method of 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 has obtained certifications from the trustee of the Plan that all of the information provided by them is complete and accurate. Information included in the accompanying financial statements and supplemental schedule as to investments, investment income and notes receivable from participants is presented solely in reliance upon those certifications.

The following table presents investments representing 5% or more of the Plan's net assets available for benefits at December 31:

	<u>2013</u>	<u>2012</u>
Common/collective trusts:		
JP Morgan Stable Asset Income Fund	\$ 2,561,548	\$ 1,945,910
Registered investment companies:		
American Funds Growth Fund of America	5,109,238	4,035,275
JP Morgan Core Bond A	2,359,463	3,138,892
JP Morgan Equity Index Select	2,672,217	2,085,905
American Funds Europacific Growth Fund A	2,425,998	1,995,042
Invesco Mid Cap Growth A	1,622,570	1,269,559
American Century One Choice 2015 A	1,533,423	*

*Denotes less than 5% of Plan asset

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

	<u>2013</u>	<u>2012</u>
Common/collective trusts	\$ 62,953	\$ 28,788
Registered investment companies	<u>3,104,829</u>	<u>1,817,776</u>
	<u>\$ 3,167,782</u>	<u>\$ 1,846,564</u>

NOTE D - Fair value measurements

The ASC *Fair Value Measurements and Disclosure* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosure* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements, continued

Fair Value Measurements and Disclosure establishes a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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 inputs 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 or liability'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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

L.D. KICHLER COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements, continued

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

Registered investment companies – mutual funds: 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.

Common/collective trust – stable asset income fund: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. The funds objective is to maintain stability of principal through underlying assets which maintain an average S&P credit quality. Participant transactions (purchased and sales) may occur daily. All other withdrawals of assets may be delayed for up to twelve months in the sole discretion of the trustee.

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

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

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Large cap funds	\$ 12,285,852	\$ -	\$ -	\$ 12,285,852
Fixed income funds	2,359,463	-	-	2,359,463
International funds	3,123,669	-	-	3,123,669
Small/mid cap funds	4,361,158	-	-	4,361,158
Other funds	1,216,758	-	-	1,216,758
Common/collective trusts:				
Stable asset income fund	-	2,561,548	-	2,561,548
Balance at December 31, 2013	<u>\$ 23,346,900</u>	<u>\$ 2,561,548</u>	<u>\$ -</u>	<u>\$ 25,908,448</u>

L.D. KICHLER COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements, continued

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Large cap funds	\$ 9,380,911	\$ -	\$ -	\$ 9,380,911
Fixed income funds	3,138,892	-	-	3,138,892
International funds	2,834,131	-	-	2,834,131
Small/mid cap funds	2,693,712	-	-	2,693,712
Other funds	1,142,355	-	-	1,142,355
Common/collective trusts:				
Stable asset income fund	-	1,945,910	-	1,945,910
Balance at December 31, 2012	<u>\$ 19,190,001</u>	<u>\$ 1,945,910</u>	<u>\$ -</u>	<u>\$ 21,135,911</u>

NOTE E - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE F - Federal income tax status

The Plan uses a prototype plan document sponsored by The Hartford Retirement Services, LLC (The Hartford). The Hartford obtained a blanket opinion letter from the Internal Revenue Service (IRS) dated January 30, 2006, which states that the prototype document satisfies the applicable requirements of the Internal Revenue Code (IRC). The Plan itself has not received a determination letter from the IRS and has since been amended. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for Federal income tax has been made in the financial statements.

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 tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or 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.

L.D. KICHLER COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE G - Reconciliation of Financial Statements to Form 5500

Differences exist between the accompanying financial statements and the amounts reported in the fiscal year 2013 and 2012 Form 5500 as a result of contributions recognized on the accrual basis of accounting for financial statement purposes and the cash basis used for Form 5500 purposes.

As discussed in the valuation of investments section of Note B, the financial statements report the value of the Plan's stable value trust investment at contract value whereas the Form 5500 reports at fair value.

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

	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 26,362,377	\$ 21,488,196
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>-</u>	<u>35,461</u>
Net assets available for benefits per Form 5500	<u>\$ 26,362,377</u>	<u>\$ 21,523,657</u>

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

	<u>2013</u>	<u>2012</u>
Net income per the financial statements	\$ 4,874,181	\$ 2,846,564
Participant contributions receivable – prior year	-	23,737
Employer contribution receivable – prior year	-	13,294
Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>(35,461)</u>	<u>29,368</u>
Net income per Form 5500	<u>\$ 4,838,720</u>	<u>\$ 2,912,963</u>

NOTE H - Party-in-interest transaction

During the years ended December 31, 2013 and 2012, administrative fees of \$450 and \$2,661, respectively, were paid by the Plan to the trustee and recordkeepers. These fees qualify as party-in-interest.

L.D. KICHLER COMPANY 401(k) RETIREMENT PLAN AND TRUST**PLAN NO.#001, EIN: 34-0330095****SCHEDULE H, Line 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)****DECEMBER 31, 2013**

(a)	(b)	(c)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment (including maturity date, rate of interest, collateral, par or maturity value)	Current Value at December 31, 2013
	American Funds Growth Fund of Amer A	Mutual Funds	\$ 5,109,238
*	J P Morgan Equity Index Select	Mutual Funds	2,672,217
*	JPMCB Stable Asset Income F30	Common/Collective Trust	2,561,548
	American Funds Europacific Growth Fund A	Mutual Funds	2,425,998
*	J P Morgan Core Bond A	Mutual Funds	2,359,463
	Invesco Mid Cap Growth A	Mutual Funds	1,622,570
	American Century One Choice 2015 A	Mutual Funds	1,533,423
	Columbia Mid Cap Value A	Mutual Funds	998,659
	American Century One Choice 2025 A	Mutual Funds	887,615
*	J P Morgan Small Cap Growth A	Mutual Funds	878,457
*	J P Morgan Small Cap Value A	Mutual Funds	861,472
	Blackrock Large Cap Value A	Mutual Funds	820,209
	Blackrock Natural Resources Inv A	Mutual Funds	783,199
	Wells Fargo ADV Emerging Markets Eq A	Mutual Funds	697,671
	American Century One Choice 2035 A	Mutual Funds	493,872
	Invesco Real Estate A	Mutual Funds	433,559
	Eaton Vance Large-Cap Value A	Mutual Funds	416,767
	American Century One Choice 2045 A	Mutual Funds	248,131
	American Century One Choice in Ret A	Mutual Funds	104,380
			25,908,448
*	Participant loans	Rates range from 4.25% to 6.00%	453,929
	Total Investments		\$ 26,362,377

* Indicates Party-in-interest

See accompanying notes to financial statements.

**L.D. KICHLER COMPANY
PLANT 401(k) RETIREMENT
PLAN AND TRUST**

***FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2013 AND 2012***

L.D. KICHLER COMPANY PLANT 401(k) RETIREMENT PLAN AND TRUST

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
L.D. Kichler Company Plant 401(k) Retirement Plan and Trust
Cleveland, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of L.D. Kichler Company Plant 401(k) Retirement Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit 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 C, which was certified by FAScore, LLC, the recordkeeper of the Plan as agent for Reliance Trust Company, the trustee of the Plan, except for comparing the 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 agent on behalf of 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.

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Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) 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.



October 1, 2014

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**L.D. KICHLER COMPANY PLANT
401(k) RETIREMENT PLAN AND TRUST**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	DECEMBER 31,	
	2013	2012
ASSETS		
INVESTMENTS AT FAIR VALUE:		
Registered investment companies	\$ 878,043	\$ 659,715
Common/collective trusts	192,577	176,931
TOTAL INVESTMENTS AT FAIR VALUE	1,070,620	836,646
RECEIVABLES:		
Notes receivable from participants	90,115	93,222
	90,115	93,222
NET ASSETS AVAILABLE FOR BENEFITS	\$ 1,160,735	\$ 929,868

See accompanying notes to financial statements.

**L.D. KICHLER COMPANY PLANT
401(k) RETIREMENT PLAN AND TRUST**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR
BENEFITS**

	FOR THE YEARS ENDED DECEMBER 31,	
	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTABLE TO:		
Investment income:		
Interest and dividend income	\$ 36,820	\$ 13,573
Net appreciation in fair value of investments	106,411	67,692
	<u>143,231</u>	<u>81,265</u>
Interest income on notes receivable from participants	3,798	4,659
Contributions		
Employer	16,698	13,874
Participant	116,273	80,893
Rollover	2,266	-
	<u>135,237</u>	<u>94,767</u>
	282,266	180,691
DEDUCTIONS FROM NET ASSETS ATTRIBUTABLE TO:		
Benefits paid to participants	51,309	93,939
Administrative expenses	90	660
	<u>51,399</u>	<u>94,599</u>
NET INCREASE	230,867	86,092
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>929,868</u>	<u>843,776</u>
End of year	<u>\$ 1,160,735</u>	<u>\$ 929,868</u>

See accompanying notes to financial statements.

L.D. KICHLER COMPANY PLANT 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the plan

The following brief description of the L.D. Kichler Company Plant 401(k) Retirement Plan and Trust (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan and covers substantially all union employees of The L.D. Kichler Company (the Company) who have completed 12 months of continuous service, and are age 21 or older. The Plan is subject to the provisions of the Employment Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may elect to contribute up to the lesser of 100% of their pretax annual compensation as defined in the Plan or the legal limitation for the applicable year. Effective January 1, 2013, participants may also elect to make Roth 401(k) contributions. In addition, participants may contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company makes a matching contribution on behalf of each participant equal to 100% of the first 1% of compensation, as defined, that a participant contributes to the Plan. Additional amounts may be contributed at the option of the Company's Board of Directors. Contributions are subject to certain limitations. These amounts may be funded by forfeitures. There were no discretionary profit sharing contributions made during 2013 and 2012.

Participant accounts

Each participant's account is credited with the participant's contributions and an allocation of the Plan's earnings, net of administrative expenses. Allocations of earnings are based on participant account balances. Optional amounts contributed to the Plan by the Company are allocated to participant accounts based on compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Forfeitures of terminated participants' nonvested accounts are applied to reduce future Company contributions. There were no significant forfeited amounts in 2013 or 2012.

Contributions are invested at the election of the employees in funds maintained by the Plan's trustee. Employees may elect to have contributions allocated between funds.

Notes receivable from participants

Participants may borrow from their accounts in amounts ranging from a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from one month to five years or up to 25 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account. The loans bear interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan administrator and range from 4.25% to 6.25%. Principal and interest is paid ratably through weekly payroll deductions.

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the plan, continued

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. The Company's contributions are vested at a rate of 20% per year of service.

Payment of benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the vested portion of his or her account, or installment payments as defined in the Plan. Any participant with \$1,000 or less in his account will automatically receive a lump sum distribution.

Trustee

The trustee of the Plan is Reliance Trust Company.

Plan administration

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. In 2013 and 2012, certain administrative expenses related to trustee and recordkeeping services were paid by the Plan and a portion of the expenses were absorbed by the Company.

NOTE B - Summary of significant accounting policies

Basis of presentation

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to defined contribution plans, and in accordance with the Plan agreement. A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows.

Valuation of investments

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 a measurement date. See Note D for discussion of fair value measurements.

The Accounting Standards Codification (ASC) Topic on *Defined Contribution Pension Plans* requires that investment contracts held by a defined contribution plan 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 Statements of Net Assets Available for Benefits presents the fair value of the common collective trust as well as the adjustment from fair value to contract value at December 31, 2013 and 2012. For the years ended December 31, 2013 and 2012, there was no adjustment to contract value because contract value approximated the fair value. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Valuation of investments, continued

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the statements of net assets available for benefits.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Income recognition

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.

Payment of benefits

Benefits are recorded when paid.

Use of estimates

The preparation of financial statements in conformity 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 Plan assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported increases and decreases of net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Subsequent events

The Company has evaluated subsequent events through October 1, 2014, which is the date the financial statements were available to be issued, and has determined that there were no subsequent events that have occurred through the date that have not already been reflected in the financial statements and/or disclosed in the notes.

L.D. KICHLER COMPANY PLANT 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Certified information

The Plan administrator has elected the method of 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 has obtained certifications from the trustee of the Plan that all of the information provided by them is complete and accurate. Information included in the accompanying financial statements and supplemental schedule as to investments, investment income and notes receivable from participants is presented solely in reliance upon those certifications.

The following table presents investments representing 5% or more of the Plan's net assets available for benefits at December 31:

	<u>2013</u>	<u>2012</u>
Registered investment companies:		
JP Morgan Core Bond	\$ 163,852	\$ 125,919
JP Morgan Small Cap Value Fund	124,339	86,160
American Funds Growth Fund of America	115,276	82,353
JP Morgan Equity Index Select	59,839	54,443
Common/collective trusts:		
JP Morgan Stable Asset Income Fund	192,577	176,931

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

	<u>2013</u>	<u>2012</u>
Common/collective trusts	\$ 2,126	\$ 2,144
Registered investment companies	<u>104,285</u>	<u>65,548</u>
	<u>\$ 106,411</u>	<u>\$ 67,692</u>

NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements

The ASC *Fair Value Measurements and Disclosure* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosure* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

Fair Value Measurements and Disclosure establishes a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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 inputs 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 or liability'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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

L.D. KICHLER COMPANY PLANT 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements, continued

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

Registered investment companies – mutual funds: 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.

Common/collective trust – stable asset income fund: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. The funds objective is to maintain stability of principal through underlying assets which maintain an average S&P credit quality. Participant transactions (purchased and sales) may occur daily. All other withdrawals of assets may be delayed for up to twelve months in the sole discretion of the trustee.

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

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

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Large cap funds	\$ 233,312	\$ -	\$ -	\$ 233,312
Small/mid cap funds	257,686	-	-	257,686
Fixed Income funds	163,851	-	-	163,851
Life cycle funds	111,383	-	-	111,383
International funds	64,336	-	-	64,336
Other funds	47,475	-	-	47,475
Common/collective trusts:				
Stable asset income fund	-	192,577	-	192,577
Balance at December 31, 2013	<u>\$ 878,043</u>	<u>\$ 192,577</u>	<u>\$ -</u>	<u>\$ 1,070,620</u>

L.D. KICHLER COMPANY PLANT 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements, continued

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Large cap funds	\$ 176,364	\$ -	\$ -	\$ 176,364
Small/mid cap funds	170,760	-	-	170,760
Fixed Income funds	125,919	-	-	125,919
Life cycle funds	86,334	-	-	86,334
International funds	59,827	-	-	59,827
Other funds	40,511	-	-	40,511
Common/collective trusts:				
Stable asset income fund	-	176,931	-	176,931
Balance at December 31, 2012	<u>\$ 659,715</u>	<u>\$ 176,931</u>	<u>\$ -</u>	<u>\$ 836,646</u>

NOTE E - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

NOTE F - Federal income tax status

The Plan uses a prototype plan document sponsored by The Hartford Retirement Services, LLC (The Hartford). The Hartford obtained a blanket opinion letter from the Internal Revenue Service (IRS) dated January 30, 2006, which states that the prototype document satisfies the applicable requirements of the Internal Revenue Code (IRC). The Plan itself has not received a determination letter from the IRS and has since been amended. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for Federal income tax has been made in the financial statements.

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 tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or 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.

L.D. KICHLER COMPANY PLANT 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE G - Reconciliation of Financial Statements to Form 5500

Differences exist between the accompanying financial statements and the amounts reported in the fiscal year 2013 and 2012 Form 5500 as a result of contributions recognized on the accrual basis of accounting for financial statement purposes and the cash basis used for Form 5500 purposes.

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

	<u>2013</u>	<u>2012</u>
Net income per the financial statements	\$ 230,867	\$ 86,092
Participant contribution receivable – prior year	-	1,258
Employer contribution receivable – prior year	<u>-</u>	<u>270</u>
Net income per Form 5500	<u>\$ 230,867</u>	<u>\$ 87,620</u>

NOTE H - Party-in-interest transaction

During the years ended December 31, 2013 and 2012, administrative fees of \$90 and \$660, respectively, were paid by the Plan to the trustee and recordkeepers. These fees qualify as party-in-interest.

L.D. KICHLER COMPANY PLANT 401(k) RETIREMENT PLAN AND TRUST**PLAN NO.#002, EIN: 34-0330095****SCHEDULE H, Line 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)****DECEMBER 31, 2013**

(a)	(b)	(c)	(e)
Identity of Issue, Borrower, Lessor or Similar Party		Description of Investment (including maturity date, rate of interest, collateral, par or maturity value)	Current Value at December 31, 2013
*	JPMCB Stable Asset Income F30	Common/Collective Trust	\$ 192,577
*	J P Morgan Core Bond A	Mutual Funds	163,852
*	J P Morgan Small Cap Value A	Mutual Funds	124,339
	American Funds Growth Fund of Amer	Mutual Funds	115,276
*	J P Morgan Equity Index Select	Mutual Funds	59,839
	Invesco Mid Cap Growth A	Mutual Funds	54,632
	American Funds Europacific GR R4	Mutual Funds	53,133
*	J P Morgan Small Cap Growth A	Mutual Funds	49,082
	American Century Livestrong 2015 A	Mutual Funds	47,932
	Blackrock Large Cap Value A	Mutual Funds	30,297
	Columbia Mid Cap Value A	Mutual Funds	29,633
	American Century One Choice 2025 A	Mutual Funds	25,763
	American Century One Choice 2035 A	Mutual Funds	25,643
	Invesco Real Estate A	Mutual Funds	25,531
	Blackrock Natural Resources Inv. A	Mutual Funds	21,944
	American Century One Choice in Ret A	Mutual Funds	21,507
	American Century One Choice 2045 A	Mutual Funds	12,045
	Wells Fargo ADV Emerging Markets	Mutual Funds	11,202
	Eaton Vance Large-Cap Value A	Mutual Funds	6,393
			<u>1,070,620</u>
*	Participant loans	Rates range from 4.25% to 6.25%	<u>90,115</u>
	Total Investments		<u>\$ 1,160,735</u>

* Indicates party-in-interest

See accompanying notes to financial statements.

ASSETS HELD FOR INVESTMENT PURPOSES
L.D. KICHLER COMPANY PLANT 401(K) PLAN AND TRUST

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INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IARTAX			20,336.16	21,507.00
IARFAX			45,570.81	47,932.35
IARWAX			24,183.40	25,762.91
IARYAX			23,152.44	25,643.01
IAROAX			10,541.73	12,044.45
IREREX			44,814.23	53,133.14
IEMGAX			11,063.75	11,202.39
IMDGRX			19,251.87	21,943.63
IIARAX			29,378.13	25,531.43
IPGSGX			41,604.35	49,081.53
IPSOAX			93,533.94	124,338.97
INATMCV			25,422.70	29,633.30
IVGRAX			42,117.43	54,632.02
IRGAEX			94,880.92	115,275.72
IMDLVX			23,621.42	30,296.72
IEHSTX			5,468.34	6,393.36
IHLEIX			50,226.16	59,839.04
IPGBOX			171,665.43	163,851.22
IJPMF30			186,629.97	188,820.42
			963,463.18	1,066,862.61
PARTICIPANT LOANS	VARIOUS	4.250-6.250	89,595.21	90,115.31
FORFEITURES			3,710.48	3,756.76

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 340330095

LEGEND

INVESTMENT OPTION:

IARTAX	American Century One Choice In Ret A	IARFAX	American Century One Choice 2015 A
IARWAX	American Century One Choice 2025 A	IARYAX	American Century One Choice 2035 A
IAROAX	American Century One Choice 2045 A	IREREX	American Funds EuroPacific Gr R4
IEMGAX	Wells Fargo Adv Emerging Markets Eq A	IMDGRX	BlackRock Natural Resources Inv A
IIARAX	Invesco Real Estate A	IPGSGX	J P Morgan Small Cap Growth A
IPSOAX	J P Morgan Small Cap Value A	INATMCV	Columbia Mid Cap Value Fund A
IVGRAX	Invesco Mid Cap Growth A	IRGAEX	American Funds Growth Fund of Amer R4
IMDLVX	BlackRock Large Cap Value A	IEHSTX	Eaton Vance Large-Cap Value A
IHLEIX	J P Morgan Equity Index Select	IPGBOX	J P Morgan Core Bond A
IJPMF30	JPMCB Stable Asset Income F30		

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year