

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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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>REPACORP, INC. 401K PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>02/03/1987</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>31-1144772</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>937-667-8496</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>323100</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>02/03/1987</u>		2b Employer Identification Number (EIN) <u>31-1144772</u>		2c Sponsor's telephone number <u>937-667-8496</u>		2d Business code (see instructions) <u>323100</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>02/03/1987</u>											
2b Employer Identification Number (EIN) <u>31-1144772</u>											
2c Sponsor's telephone number <u>937-667-8496</u>											
2d Business code (see instructions) <u>323100</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>REPACORP, INC.</u> <u>31 INDUSTRY PARK COURT</u> <u>TIPP CITY, OH 45371</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	RICK M. HEINL 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	135
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	126
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	5
d Subtotal. Add lines 6a , 6b , and 6c		6d	131
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	131
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	88
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2J 2K 3D 2F 2G			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan REPA CORP, INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 REPA CORP, INC.	D Employer Identification Number (EIN) 31-1144772

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)

EBS ASSET MANAGEMENT

31-1386402

(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?
28	INVESTMENT MANAGEMENT	16854	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 ☐

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 H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>REPACORP, INC. 401K PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>REPACORP, INC.</u>		D Employer Identification Number (EIN) <u>31-1144772</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1302	920
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	128566	130125
(2) Participant contributions	1b(2)	8386	7322
(3) Other	1b(3)	5948	8465
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	189070	347004
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	432016	593315
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	53958	42560
(B) Common	1c(4)(B)	776521	828502
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1106920	1548825
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2702687	3507038

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2702687	3507038
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	130125	
(B) Participants	2a(1)(B)	211459	
(C) Others (including rollovers)	2a(1)(C)	12192	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		353776

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	21	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	33086	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		33107

(2) Dividends: (A) Preferred stock	2b(2)(A)	4083	
(B) Common stock	2b(2)(B)	12490	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	62467	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		79040

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	45811	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		45811

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	412923	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		412923

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		924657

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	103285	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		103285
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	16854	
(4) Other	2i(4)	167	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		17021
j Total expenses. Add all expense amounts in column (b) and enter total	2j		120306

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		804351
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: LIGHTNER AND STICKEL CPA'S INC.

(2) EIN: 31-1172644

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		351000
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 REPACORP, INC. 401K PROFIT SHARING PLAN				B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 REPACORP, INC.				D Employer Identification Number (EIN) 31-1144772	
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	0
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): 20-0348116					
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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2013 v. 130118					

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): _____

Repacorp, Inc. 401(k) Profit Sharing Plan

Financial Statements

December 31, 2013

**Lightner & Stickel, CPA's, Inc.
Certified Public Accountants
Troy, Ohio**

**Repacorp, Inc. 401(k) Profit Sharing Plan
December 31, 2013**

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Independent Auditor's Report

To The Board of Trustees
Repacorp, Inc. 401(k) Profit Sharing

Report on the Financial Statements

We were engaged to audit the financial statements of Repacorp, Inc. 401(k) Profit Sharing, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

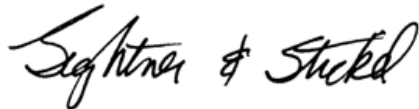
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above fairly, in all material respects, the net assets available for benefits of Repacorp, Inc. 401(k) Profit Sharing as of December 31, 2013, and the changes in its net assets available for benefits for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

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

A handwritten signature in black ink that reads "Lightner & Stickel". The script is cursive and fluid, with the ampersand being particularly stylized.

Lightner & Stickel, CPA's, Inc.
Certified Public Accountants
Troy, Ohio
September 22, 2014

Repacorp, Inc. 401(k) Profit Sharing Plan
Statement of Net Assets Available for Benefits

<u>Assets</u>	December 31,	
	2013	2012
Investments At Fair Value		
Pooled Separate Accounts:		
USB All Cap	\$ 971,773	\$ 806,274
USB Balanced 60	1,659,121	1,326,340
USB Fixed Income	189,505	182,681
USB International	589,963	296,981
USB Money Market	96,676	90,411
	<u>3,507,038</u>	<u>2,702,687</u>
Total Assets	<u>\$ 3,507,038</u>	<u>\$ 2,702,687</u>
Net Assets available for plan benefits	<u>\$ 3,507,038</u>	<u>\$ 2,702,687</u>

The accompanying notes are an integral part of these financial statements.

Repacorp, Inc. 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits

Year Ended
December 31, 2013

Additions to net assets attributed to:

Investment Income		
Net depreciation in fair value of investments (Note 7)	\$	553,860
Interest		0
Contributions		
Employer	\$	129,292
Employee		204,137
		333,429
Contributions		0
		887,289
Total Additions		

Deductions from net assets attributed to:

Benefits paid to participants	103,285	
Forfeitures	0	
Transfers	(20,347)	
		82,938
Net increase		804,351

Net assets available for benefits:

Beginning of year		2,702,687
End of year	\$	3,507,038

The accompanying notes are an integral part of these financial statements.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

1. Description of Plan

The following description of the Repacorp, Inc. 401(k) Profit Sharing Plan provides only general information pertaining to the plan. Participants should refer to the Plan agreement for a more comprehensive description of the Plan's provisions.

- A. **General.** The Plan is a defined contribution Profit Sharing Plan with a 401 (K) savings feature covering all full time employees of the Company who have one year of service and are twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- B. **Contributions.** Each year, participants are permitted to contribute up to 100 percent of their pretax annual compensation, subject to IRS limits as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contributions plans. The Company will contribute Employer Matching 401 (K) contributions or contribute additional discretionary non-elective contributions at its discretion without regard to current or accumulated Net Profits of the employer for the taxable year ending with, or within the Plan year.
- C. **Participant Accounts.** Each year the participant's account is credited with the participant's contribution and all allocations of the Company's contribution and Plan earnings. Each participant account is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
- D. **Vesting.** Participants immediately vest in their contributions plus actual earnings on these contributions. Vesting in the Company's matching and discretionary contribution portion plus actual earnings thereon is based on years of continuous service. A participant becomes fully vested after six years of credited service.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

E. **Investment Options.** Upon enrolling in the Plan, a participant may direct employee contributions in 1 percent increments in the following investment options through insurance and through a trust fund.

- | | |
|---------------------|----------------------|
| 1. UBS All Cap | 4. UBS International |
| 2. UBS Balanced 60 | 5. UBS Money Market |
| 3. UBS Fixed Income | |

F. **Participant Loans.** Loan are not permitted from the Plan.

G. **Payment of Benefits.** Participants are entitled to a distribution if they reach age 65 and retire, become disabled or terminate employment. Beneficiaries are entitled to a distribution at the time of the participant's death. Lump sum payments of the vested account balance will be made as soon as administratively practical after the proper receipt of distribution request. If the amount of a benefit is greater than \$1,000, the participant may elect to defer payment beyond age 65. However, if the participant has terminated employment, they must begin receiving benefits no later than April 1, of the calendar year following the year in which they reach age 70 ½.

H. **Forfeitures.** Forfeited non-vested accounts will be used to reduce future employer contributions.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

2 Summary of Accounting Policies

- A. **Basis of Accounting.** The financial statements of the Plan are prepared under the accrual method of accounting.
- B. **Use of Estimates.** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- C. **Investment Valuation and Income Recognition.** The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices which represent the net asset value of shares held by the Plan at year-end. 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.
- D. **Benefit Payments.** Benefits are recorded when paid.
- E. **Date of Management's Review.** Management has evaluated subsequent events through the date of the Independent Auditor's Report, the date on which the financial statements were available to be issued.

3. **Plan Termination.** 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 percent vested in their accounts. The Company has not expressed any intent to terminate the Plan.

4. **Related Party Transactions.** Certain Plan investments are shares of mutual funds managed by Eubel, Brady & Sutton Asset Management. Rick M. & Mary Lyn Heintz are the trustees as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amount to \$16,854 for the year ended December 31, 2013.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

5. **Risk and Uncertainties.** The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

6. **Tax Status.** The Internal Revenue Service determined and informed the Company by a letter dated March 31, 2008, that the Plan and related trust are designated in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

The income tax returns filed are not subject to examination by the U.S. federal tax authority for tax years ended before December 31, 2009.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

7. Fair Value Measurements

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and level 3 inputs have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When applicable, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 or 3 inputs were used by the Organization.

Level 1 Fair Value Measurements

Quoted prices in active markets for identical assets the Organization has the ability to access at the measurement date. These types of quoted prices would include publicly traded securities.

The following is the Organization's fair value hierarchy for the financial assets measured at fair value on a recurring basis.

	Fair Value Measurements at Reporting Date Using:	
	<u>Fair Value</u>	<u>(Level 1)</u>
<u>December 31, 2013</u>		
Financial Assets:		
Investments, at Fair Value	<u>\$ 3,507,038</u>	<u>\$ 3,507,038</u>
<u>December 31, 2012</u>		
Financial Assets:		
Investments, at Fair Value	<u>\$ 2,702,687</u>	<u>\$ 2,702,687</u>

Repacorp, Inc. 401(k) Profit Sharing Plan
December 31, 2012

8. **INVESTMENTS.** The following table shows investments at the end of the period and changes in investments during the period for each investment option.

	<u>USB All Cap</u>	<u>Participant Directed</u>				<u>Total</u>
		<u>USB Balanced</u> 60	<u>USB Fixed</u> Income	<u>USB</u> International	<u>USB Money</u> Market	
Additions to Net Assets:						
Attributed To:						
Investment Income						
Pooled Separate Accounts	\$ 207,875	\$ 279,095	\$ 2,618	\$ 64,263	\$ 9	\$ 553,860
Participant Loan Interest	0	0	0	0	0	0
Participant Loans	0	0	0	0	0	0
Contributions	82,784	154,047	23,291	65,235	8,072	333,429
Total Additions:	290,659	433,142	25,909	129,498	8,081	887,289
Deductions to Net Assets:						
Attributed To:						
Benefits Paid To Participants	(62,097)	(24,547)	(2,124)	(10,940)	(3,577)	(103,285)
Forfeitures	0	0	0	0	0	0
Transfers	(63,063)	(75,814)	(16,961)	174,424	1,761	20,347
Net Increase (Decrease):	165,499	332,781	6,824	292,982	6,265	804,351
Beginning of Year:	806,274	1,326,340	182,681	296,981	90,411	2,702,687
End of Year:	\$ 971,773	\$ 1,659,121	\$ 189,505	\$ 589,963	\$ 96,676	\$ 3,507,038

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2013 or fiscal plan year beginning		01/01/2013	and ending
		12/31/2013	
A This return/report is for:	☐ a multiemployer plan; ☒ a single-employer plan;	☐ a multiple-employer plan; or ☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report; ☐ an amended return/report;	☐ the final 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; ☐ special extension (enter description)	☐ automatic extension;	☐ the DFVC program;

Part II Basic Plan Information—enter all requested information			
1a Name of plan REPACORP, INC. 401K PROFIT SHARING PLAN	1b Three-digit plan number (PN) ►	002	
	1c Effective date of plan	02/03/1987	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) REPACORP, INC. 31 INDUSTRY PARK COURT TIPP CITY OH 45371	2b Employer Identification Number (EIN) 31-1144772	2c Sponsor's telephone number (937) 667-8496	2d Business code (see instructions) 323100

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		10-5-14	RICK M. HEIDL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

Repacorp, Inc. 401(k) Profit Sharing Plan

Financial Statements

December 31, 2013

**Lightner & Stickel, CPA's, Inc.
Certified Public Accountants
Troy, Ohio**

**Repacorp, Inc. 401(k) Profit Sharing Plan
December 31, 2013**

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Independent Auditor's Report

To The Board of Trustees
Repacorp, Inc. 401(k) Profit Sharing

Report on the Financial Statements

We were engaged to audit the financial statements of Repacorp, Inc. 401(k) Profit Sharing, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

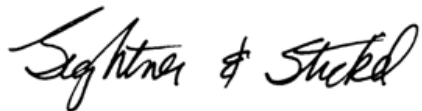
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above fairly, in all material respects, the net assets available for benefits of Repacorp, Inc. 401(k) Profit Sharing as of December 31, 2013, and the changes in its net assets available for benefits for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

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

A handwritten signature in black ink that reads "Lightner & Stickel". The script is cursive and fluid, with the ampersand clearly visible.

Lightner & Stickel, CPA's, Inc.
Certified Public Accountants
Troy, Ohio
September 22, 2014

Repacorp, Inc. 401(k) Profit Sharing Plan
Statement of Net Assets Available for Benefits

<u>Assets</u>	December 31,	
	2013	2012
Investments At Fair Value		
Pooled Separate Accounts:		
USB All Cap	\$ 971,773	\$ 806,274
USB Balanced 60	1,659,121	1,326,340
USB Fixed Income	189,505	182,681
USB International	589,963	296,981
USB Money Market	96,676	90,411
	<u>3,507,038</u>	<u>2,702,687</u>
Total Assets	<u>\$ 3,507,038</u>	<u>\$ 2,702,687</u>
Net Assets available for plan benefits	<u>\$ 3,507,038</u>	<u>\$ 2,702,687</u>

The accompanying notes are an integral part of these financial statements.

Repacorp, Inc. 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits

Year Ended
December 31, 2013

Additions to net assets attributed to:

Investment Income		
Net depreciation in fair value of investments (Note 7)	\$	553,860
Interest		0
Contributions		
Employer	\$	129,292
Employee		204,137
		333,429
Contributions		0
Total Additions		887,289

Deductions from net assets attributed to:

Benefits paid to participants	103,285	
Forfeitures	0	
Transfers	(20,347)	
		82,938
Net increase		804,351

Net assets available for benefits:

Beginning of year	2,702,687
End of year	\$ 3,507,038

The accompanying notes are an integral part of these financial statements.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

1. Description of Plan

The following description of the Repacorp, Inc. 401(k) Profit Sharing Plan provides only general information pertaining to the plan. Participants should refer to the Plan agreement for a more comprehensive description of the Plan's provisions.

- A. **General.** The Plan is a defined contribution Profit Sharing Plan with a 401 (K) savings feature covering all full time employees of the Company who have one year of service and are twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- B. **Contributions.** Each year, participants are permitted to contribute up to 100 percent of their pretax annual compensation, subject to IRS limits as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contributions plans. The Company will contribute Employer Matching 401 (K) contributions or contribute additional discretionary non-elective contributions at its discretion without regard to current or accumulated Net Profits of the employer for the taxable year ending with, or within the Plan year.
- C. **Participant Accounts.** Each year the participant's account is credited with the participant's contribution and all allocations of the Company's contribution and Plan earnings. Each participant account is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
- D. **Vesting.** Participants immediately vest in their contributions plus actual earnings on these contributions. Vesting in the Company's matching and discretionary contribution portion plus actual earnings thereon is based on years of continuous service. A participant becomes fully vested after six years of credited service.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

E. **Investment Options.** Upon enrolling in the Plan, a participant may direct employee contributions in 1 percent increments in the following investment options through insurance and through a trust fund.

- | | |
|---------------------|----------------------|
| 1. UBS All Cap | 4. UBS International |
| 2. UBS Balanced 60 | 5. UBS Money Market |
| 3. UBS Fixed Income | |

F. **Participant Loans.** Loan are not permitted from the Plan.

G. **Payment of Benefits.** Participants are entitled to a distribution if they reach age 65 and retire, become disabled or terminate employment. Beneficiaries are entitled to a distribution at the time of the participant's death. Lump sum payments of the vested account balance will be made as soon as administratively practical after the proper receipt of distribution request. If the amount of a benefit is greater than \$1,000, the participant may elect to defer payment beyond age 65. However, if the participant has terminated employment, they must begin receiving benefits no later than April 1, of the calendar year following the year in which they reach age 70 ½.

H. **Forfeitures.** Forfeited non-vested accounts will be used to reduce future employer contributions.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

2 Summary of Accounting Policies

- A. **Basis of Accounting.** The financial statements of the Plan are prepared under the accrual method of accounting.
- B. **Use of Estimates.** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- C. **Investment Valuation and Income Recognition.** The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices which represent the net asset value of shares held by the Plan at year-end. 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.
- D. **Benefit Payments.** Benefits are recorded when paid.
- E. **Date of Management's Review.** Management has evaluated subsequent events through the date of the Independent Auditor's Report, the date on which the financial statements were available to be issued.

3. **Plan Termination.** 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 percent vested in their accounts. The Company has not expressed any intent to terminate the Plan.

4. **Related Party Transactions.** Certain Plan investments are shares of mutual funds managed by Eubel, Brady & Sutton Asset Management. Rick M. & Mary Lyn Heintz are the trustees as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amount to \$16,854 for the year ended December 31, 2013.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

5. **Risk and Uncertainties.** The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

6. **Tax Status.** The Internal Revenue Service determined and informed the Company by a letter dated March 31, 2008, that the Plan and related trust are designated in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

The income tax returns filed are not subject to examination by the U.S. federal tax authority for tax years ended before December 31, 2009.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

7. Fair Value Measurements

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and level 3 inputs have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When applicable, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 or 3 inputs were used by the Organization.

Level 1 Fair Value Measurements

Quoted prices in active markets for identical assets the Organization has the ability to access at the measurement date. These types of quoted prices would include publicly traded securities.

The following is the Organization's fair value hierarchy for the financial assets measured at fair value on a recurring basis.

	Fair Value Measurements at Reporting Date Using:	
	<u>Fair Value</u>	<u>(Level 1)</u>
<u>December 31, 2013</u>		
Financial Assets:		
Investments, at Fair Value	<u>\$ 3,507,038</u>	<u>\$ 3,507,038</u>
<u>December 31, 2012</u>		
Financial Assets:		
Investments, at Fair Value	<u>\$ 2,702,687</u>	<u>\$ 2,702,687</u>

Repacorp, Inc. 401(k) Profit Sharing Plan
December 31, 2012

8. **INVESTMENTS.** The following table shows investments at the end of the period and changes in investments during the period for each investment option.

	Participant Directed					<u>Total</u>
	<u>USB All Cap</u>	<u>USB Balanced</u> 60	<u>USB Fixed</u> Income	<u>USB</u> International	<u>USB Money</u> Market	
Additions to Net Assets:						
Attributed To:						
Investment Income						
Pooled Separate Accounts	\$ 207,875	\$ 279,095	\$ 2,618	\$ 64,263	\$ 9	\$ 553,860
Participant Loan Interest	0	0	0	0	0	0
Participant Loans	0	0	0	0	0	0
Contributions	82,784	154,047	23,291	65,235	8,072	333,429
Total Additions:	290,659	433,142	25,909	129,498	8,081	887,289
Deductions to Net Assets:						
Attributed To:						
Benefits Paid To Participants	(62,097)	(24,547)	(2,124)	(10,940)	(3,577)	(103,285)
Forfeitures	0	0	0	0	0	0
Transfers	(63,063)	(75,814)	(16,961)	174,424	1,761	20,347
Net Increase (Decrease):	165,499	332,781	6,824	292,982	6,265	804,351
Beginning of Year:	806,274	1,326,340	182,681	296,981	90,411	2,702,687
End of Year:	\$ 971,773	\$ 1,659,121	\$ 189,505	\$ 589,963	\$ 96,676	\$ 3,507,038

Repacorp, Inc. 401(k) Profit Sharing Plan

Financial Statements

December 31, 2013

Lightner & Stickel, CPA's, Inc.
Certified Public Accountants
Troy, Ohio

**Repacorp, Inc. 401(k) Profit Sharing Plan
December 31, 2013**

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Independent Auditor's Report

To The Board of Trustees
Repacorp, Inc. 401(k) Profit Sharing

Report on the Financial Statements

We were engaged to audit the financial statements of Repacorp, Inc. 401(k) Profit Sharing, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

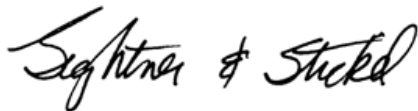
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above fairly, in all material respects, the net assets available for benefits of Repacorp, Inc. 401(k) Profit Sharing as of December 31, 2013, and the changes in its net assets available for benefits for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

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

A handwritten signature in black ink that reads "Lightner & Stickel". The signature is written in a cursive, flowing style.

Lightner & Stickel, CPA's, Inc.
Certified Public Accountants
Troy, Ohio
September 22, 2014

Repacorp, Inc. 401(k) Profit Sharing Plan
Statement of Net Assets Available for Benefits

<u>Assets</u>	December 31,	
	2013	2012
Investments At Fair Value		
Pooled Separate Accounts:		
USB All Cap	\$ 971,773	\$ 806,274
USB Balanced 60	1,659,121	1,326,340
USB Fixed Income	189,505	182,681
USB International	589,963	296,981
USB Money Market	96,676	90,411
	<u>3,507,038</u>	<u>2,702,687</u>
Total Assets	<u>\$ 3,507,038</u>	<u>\$ 2,702,687</u>
Net Assets available for plan benefits	<u>\$ 3,507,038</u>	<u>\$ 2,702,687</u>

The accompanying notes are an integral part of these financial statements.

Repacorp, Inc. 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits

Year Ended
December 31, 2013

Additions to net assets attributed to:

Investment Income		
Net depreciation in fair value of investments (Note 7)	\$	553,860
Interest		0
Contributions		
Employer	\$	129,292
Employee		204,137
		333,429
Contributions		0
		887,289
Total Additions		

Deductions from net assets attributed to:

Benefits paid to participants	103,285	
Forfeitures	0	
Transfers	(20,347)	
		82,938
Net increase		804,351

Net assets available for benefits:

Beginning of year		2,702,687
End of year	\$	3,507,038

The accompanying notes are an integral part of these financial statements.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

1. Description of Plan

The following description of the Repacorp, Inc. 401(k) Profit Sharing Plan provides only general information pertaining to the plan. Participants should refer to the Plan agreement for a more comprehensive description of the Plan's provisions.

- A. **General.** The Plan is a defined contribution Profit Sharing Plan with a 401 (K) savings feature covering all full time employees of the Company who have one year of service and are twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- B. **Contributions.** Each year, participants are permitted to contribute up to 100 percent of their pretax annual compensation, subject to IRS limits as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contributions plans. The Company will contribute Employer Matching 401 (K) contributions or contribute additional discretionary non-elective contributions at its discretion without regard to current or accumulated Net Profits of the employer for the taxable year ending with, or within the Plan year.
- C. **Participant Accounts.** Each year the participant's account is credited with the participant's contribution and all allocations of the Company's contribution and Plan earnings. Each participant account is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
- D. **Vesting.** Participants immediately vest in their contributions plus actual earnings on these contributions. Vesting in the Company's matching and discretionary contribution portion plus actual earnings thereon is based on years of continuous service. A participant becomes fully vested after six years of credited service.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

E. **Investment Options.** Upon enrolling in the Plan, a participant may direct employee contributions in 1 percent increments in the following investment options through insurance and through a trust fund.

- | | |
|---------------------|----------------------|
| 1. UBS All Cap | 4. UBS International |
| 2. UBS Balanced 60 | 5. UBS Money Market |
| 3. UBS Fixed Income | |

F. **Participant Loans.** Loan are not permitted from the Plan.

G. **Payment of Benefits.** Participants are entitled to a distribution if they reach age 65 and retire, become disabled or terminate employment. Beneficiaries are entitled to a distribution at the time of the participant's death. Lump sum payments of the vested account balance will be made as soon as administratively practical after the proper receipt of distribution request. If the amount of a benefit is greater than \$1,000, the participant may elect to defer payment beyond age 65. However, if the participant has terminated employment, they must begin receiving benefits no later than April 1, of the calendar year following the year in which they reach age 70 ½.

H. **Forfeitures.** Forfeited non-vested accounts will be used to reduce future employer contributions.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

2 Summary of Accounting Policies

- A. **Basis of Accounting.** The financial statements of the Plan are prepared under the accrual method of accounting.
- B. **Use of Estimates.** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- C. **Investment Valuation and Income Recognition.** The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices which represent the net asset value of shares held by the Plan at year-end. 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.
- D. **Benefit Payments.** Benefits are recorded when paid.
- E. **Date of Management's Review.** Management has evaluated subsequent events through the date of the Independent Auditor's Report, the date on which the financial statements were available to be issued.

3. **Plan Termination.** 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 percent vested in their accounts. The Company has not expressed any intent to terminate the Plan.

4. **Related Party Transactions.** Certain Plan investments are shares of mutual funds managed by Eubel, Brady & Sutton Asset Management. Rick M. & Mary Lyn Heintz are the trustees as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amount to \$16,854 for the year ended December 31, 2013.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

5. **Risk and Uncertainties.** The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

6. **Tax Status.** The Internal Revenue Service determined and informed the Company by a letter dated March 31, 2008, that the Plan and related trust are designated in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

The income tax returns filed are not subject to examination by the U.S. federal tax authority for tax years ended before December 31, 2009.

Repacorp, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2013

7. Fair Value Measurements

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and level 3 inputs have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When applicable, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 or 3 inputs were used by the Organization.

Level 1 Fair Value Measurements

Quoted prices in active markets for identical assets the Organization has the ability to access at the measurement date. These types of quoted prices would include publicly traded securities.

The following is the Organization's fair value hierarchy for the financial assets measured at fair value on a recurring basis.

	Fair Value Measurements at Reporting Date Using:	
	<u>Fair Value</u>	<u>(Level 1)</u>
<u>December 31, 2013</u>		
Financial Assets:		
Investments, at Fair Value	<u>\$ 3,507,038</u>	<u>\$ 3,507,038</u>
<u>December 31, 2012</u>		
Financial Assets:		
Investments, at Fair Value	<u>\$ 2,702,687</u>	<u>\$ 2,702,687</u>

Repacorp, Inc. 401(k) Profit Sharing Plan
December 31, 2012

8. **INVESTMENTS.** The following table shows investments at the end of the period and changes in investments during the period for each investment option.

	Participant Directed					<u>Total</u>
	<u>USB All Cap</u>	<u>USB Balanced</u> 60	<u>USB Fixed</u> Income	<u>USB</u> International	<u>USB Money</u> Market	
Additions to Net Assets:						
Attributed To:						
Investment Income						
Pooled Separate Accounts	\$ 207,875	\$ 279,095	\$ 2,618	\$ 64,263	\$ 9	\$ 553,860
Participant Loan Interest	0	0	0	0	0	0
Participant Loans	0	0	0	0	0	0
Contributions	82,784	154,047	23,291	65,235	8,072	333,429
Total Additions:	290,659	433,142	25,909	129,498	8,081	887,289
Deductions to Net Assets:						
Attributed To:						
Benefits Paid To Participants	(62,097)	(24,547)	(2,124)	(10,940)	(3,577)	(103,285)
Forfeitures	0	0	0	0	0	0
Transfers	(63,063)	(75,814)	(16,961)	174,424	1,761	20,347
Net Increase (Decrease):	165,499	332,781	6,824	292,982	6,265	804,351
Beginning of Year:	806,274	1,326,340	182,681	296,981	90,411	2,702,687
End of Year:	\$ 971,773	\$ 1,659,121	\$ 189,505	\$ 589,963	\$ 96,676	\$ 3,507,038