

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>THE SCOTT FETZER PENSION PLAN FOR HOURLY EMPLOYEES OF WAYNE</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>065</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1961</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>47-0691267</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>440-892-3000</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>335200</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>065</u>	1c Effective date of plan <u>07/01/1961</u>		2b Employer Identification Number (EIN) <u>47-0691267</u>		2c Sponsor's telephone number <u>440-892-3000</u>		2d Business code (see instructions) <u>335200</u>	
1b Three-digit plan number (PN) ▶	<u>065</u>										
1c Effective date of plan <u>07/01/1961</u>											
2b Employer Identification Number (EIN) <u>47-0691267</u>											
2c Sponsor's telephone number <u>440-892-3000</u>											
2d Business code (see instructions) <u>335200</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>WAYNE/SCOTT FETZER COMPANY</u> <u>28800 CLEMENS ROAD</u> <u>WESTLAKE, OH 44145-1197</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.	10/13/2014	DAVID LAMB
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address THE SCOTT FETZER COMPANY 28800 CLEMENS ROAD WESTLAKE, OH 44145-1197		3b Administrator's EIN 47-0691256 3c Administrator's telephone number 440-892-3000
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 118
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 23
b Retired or separated participants receiving benefits		6b 63
c Other retired or separated participants entitled to future benefits		6c 21
d Subtotal. Add lines 6a , 6b , and 6c		6d 107
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 11
f Total. Add lines 6d and 6e		6f 118
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 2
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: 1B 3H		
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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>THE SCOTT FETZER PENSION PLAN FOR HOURLY EMPLOYEES OF WAYNE</u>	B Three-digit plan number (PN) ▶ <u>065</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WAYNE/SCOTT FETZER COMPANY</u>	D Employer Identification Number (EIN) <u>47-0691267</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>3200991</u>
b Actuarial value	2b <u>3041014</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>68</u> <u>1483732</u>
b For terminated vested participants.....	3b <u>25</u> <u>467307</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>7790</u>
(2) Vested benefits	3c(2) <u>1083778</u>
(3) Total active.....	3c(3) <u>25</u> <u>1091568</u>
d Total.....	3d <u>118</u> <u>3042607</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.23</u> %
6 Target normal cost	6 <u>21721</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>09/11/2014</u>
	Signature of actuary	Date
<u>MATTHEW H. CROUCH</u>	Type or print name of actuary	<u>14-07024</u>
		Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>	Firm name	<u>216-937-4000</u>
		Telephone number (including area code)
<u>1001 LAKESIDE AVENUE, SUITE 1900</u> <u>CLEVELAND, OH 44114-1172</u>	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	38453	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	38453	0
10 Interest on line 9 using prior year's actual return of <u>18.12</u> %	6968	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>6.93</u> % except as otherwise provided (see instructions)		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	45421	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	98.45 %
15 Adjusted funding target attainment percentage	15	98.45 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.09 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
(4) 4th		

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	21721	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	47014	7846	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	29567	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	29567	0	29567
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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

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

A Name of plan <u>THE SCOTT FETZER PENSION PLAN FOR HOURLY EMPLOYEES OF WAYNE</u>	B Three-digit plan number (PN) ► <u>065</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WAYNE/SCOTT FETZER COMPANY</u>	D Employer Identification Number (EIN) <u>47-0691267</u>

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)

(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 ☐

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: LAWRENCE E. SCHERER, FSA, MAAA	b EIN: 13-2834414
c Position: ACTUARY	
d Address: MERCER 200 PUBLIC SQUARE SUITE 900 CLEVELAND, OH 44114-2312	e Telephone: 216-830-8000

Explanation: AS THE RESULT OF AN RFP FOR ACTUARIAL SERVICES, TOWERS WATSON WAS APPOINTED AS THE PLAN ACTUARY, REPLACING MERCER. THIS CHANGE WAS EFFECTIVE JANUARY 1, 2013.

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	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>THE SCOTT FETZER PENSION PLAN FOR HOURLY EMPLOYEES OF WAYNE</u>	B Three-digit plan number (PN) ► <u>065</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WAYNE/SCOTT FETZER COMPANY</u>	D Employer Identification Number (EIN) <u>47-0691267</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(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)	3200991	3877594
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

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	3200991	3877594

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		14620
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	14620

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3200991	3862974
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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)	0	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

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

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

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

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(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)		0

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		855865
(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		855865

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	179262	
(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)		179262
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)	4630	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	1136	
(4) Other.....	2i(4)	8854	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		14620
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		193882

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		661983
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: MALONEY & NOVOTNY LLC

(2) EIN: 34-0677006

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		15000000
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.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

A Name of plan <u>THE SCOTT FETZER PENSION PLAN FOR HOURLY EMPLOYEES OF WAYNE</u>	B Three-digit plan number (PN) ▶ <u>065</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WAYNE/SCOTT FETZER COMPANY</u>	D Employer Identification Number (EIN) <u>47-0691267</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>34-1974250</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	<u>0</u>

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

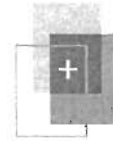
- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding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

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

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

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

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



Independent Auditors' Report

Pension Committee
The Scott Fetzer Pension Plan
for Hourly Employees of Wayne
(Fort Wayne, Indiana Plant)
Westlake, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Scott Fetzer Pension Plan for Hourly Employees of Wayne (Fort Wayne, Indiana Plant) (the Plan), 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

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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by KeyBank National Association, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the Trustee as of December 31, 2013 and 2012, and for the years then ended, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

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

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

The form and content of the information included in the financial statements, 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.

A handwritten signature in black ink that reads "Maloney + Novotny LLC". The signature is written in a cursive, flowing style.

Cleveland, Ohio
October 7, 2014

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Wayne/Scott Fetzer Company
EIN/PN	47-0691267/065
Plan Name	The Scott Fetzer Pension Plan for Hourly Employees of Wayne
Valuation Date	January 1, 2013
Enrolled Actuary	Matthew H. Crouch
Enrollment Number	14-7024

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the Enrolled Actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The Enrolled Actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

Plan Name:	The Scott Fetzer Pension Plan for Hourly Employees of Wayne
EIN / PN:	47-0691267 / 065
Plan Sponsor:	Wayne/Scott Fetzer Company
Valuation Date:	January 1, 2013

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500 or 5500-SF.**

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► **Round off amounts to nearest dollar.**► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE SCOTT FETZER PENSION PLAN FOR HOURLY EMPLOYEES OF WAYNE	B Three-digit plan number (PN) ► 065
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WAYNE/SCOTT FETZER COMPANY	D Employer identification number (EIN) 47-0691267
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2013</u>		
2 Assets:		
a Market value	2a	3,200,991
b Actuarial value	2b	3,041,014
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 68	1,483,732
b For terminated vested participants.....	3b 25	467,307
c For active participants:		
(1) Non-vested benefits	3c(1)	7,790
(2) Vested benefits	3c(2)	1,083,778
(3) Total active.....	3c(3) 25	1,091,568
d Total.....	3d 118	3,042,607
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate	5	6.23 %
6 Target normal cost.....	6	21,721

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Matthew H. Crouch <i>MHC 11 Sep 14</i>	September 11, 2014
	Signature of actuary	Date
Matthew H. Crouch	Type or print name of actuary	14-7024
Towers Watson Delaware Inc.	Firm name	Most recent enrollment number
1001 Lakeside Avenue, Suite 1900		(216) 937-4000
Cleveland, OH 44114-1172	Address of the firm	Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	38,453	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	38,453	0
10 Interest on line 9 using prior year's actual return of <u>18.12</u> %	6,968	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>6.93</u> % except as otherwise provided (see instructions)		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	45,421	0

Part III Funding Percentages

14 Funding target attainment percentage	14	98.45 %
15 Adjusted funding target attainment percentage	15	98.45 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.09 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....		☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....		27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	21,721
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		47,014	7,846
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	29,567
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	29,567	0	29,567
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011	
42 Amount of acceleration adjustment		42	
43 Excess installment acceleration amount to be carried over to future plan years		43	

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2013

See Schedule SB, Part V for retirement rates.

Retirement Assumption for Line 22

Age of Retirement	Rates of Retirement	% Retiring	Weighted Ages
(A)	(B)	(C)	(A)*(C)
55	1%	1.00%	0.5500
56	1%	0.99%	0.5544
57	1%	0.98%	0.5587
58	2%	1.94%	1.1255
59	2%	1.90%	1.1221
60	3%	2.80%	1.6774
61	5%	4.52%	2.7570
62	15%	12.88%	7.9861
63	10%	7.30%	4.5984
64	10%	6.57%	4.2043
65	95%	56.17%	36.5085
66	96%	2.84%	1.8729
67	97%	0.11%	0.0767
68	98%	0.00%	0.0027
69	99%	0.00%	0.0000
70	100%	0.00%	0.0000
Weighted Average Retirement Age =			64

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
EIN / PN: 47-0691267 / 065
Plan Sponsor: Wayne/Scott Fetzer Company
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

The following pages **from the 2013 actuarial valuation report** provide information on actuarial assumptions and methods for part V for Schedule SB.

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
EIN / PN: 47-0691267 / 065
Plan Sponsor: Wayne/Scott Fetzer Company
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Appendix A – Statement of actuarial assumptions and methods

Economic Assumptions

Interest rate basis:

Applicable month	January	
Interest rate basis	3-Segment Rates	
Interest rates:	Reflecting Corridors	Not Reflecting Corridors
First segment rate	4.94%	1.62%
Second segment rate	6.15%	4.40%
Third segment rate	6.76%	5.45%
Effective interest rate	6.23%	

Annual rates of increase

Compensation:	N/A
Future Social Security wage bases	N/A
Statutory limits on compensation	N/A

Demographic Assumptions

Inclusion date The valuation date nearest to the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality

Healthy	Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments with generational projection using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments with generational projection using Scale AA).
Disabled	Alternative disabled life mortality tables as defined under Revenue Ruling 96-7.

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SCHEDULE SB ATTACHMENTS

Termination

100% of SOA 2003 Age Table:

Representative Termination Rates (Percentage leaving during the year)

Attained Age	Withdrawal
20	17.46%
25	18.51
30	12.19
35	8.78
40	7.00
45	6.21
50	5.63
55	2.92
60	2.20
65	0.00

Disability

1985 Pension Disability Table – Class 2 for males and females sex distinct:

Representative Disability Rates (Percentage becoming disabled during the year)

Attained Age	Male	Female
20	0.06%	0.06%
25	0.09	0.10
30	0.13	0.17
35	0.20	0.25
40	0.31	0.36
45	0.51	0.52
50	0.83	0.85
55	1.50	1.49
60	2.27	1.79
65	3.03	2.10

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Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Retirement

For active participants, rates vary by age:

Representative Retirement Rates (Percentage of participants retiring)

Attained Age	Percentage Retiring During the Year
Under 55	0%
55	1
56	1
57	1
58	2
59	2
60	3
61	5
62	15
63	10
64	10
65	95
66	96
67	97
68	98
69	99
70 and above	100

Assumed Benefit commencement date

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained their earliest retirement date
- Deferred vested benefit Age 65
- Disability benefit Upon disablement
- Retirement benefit Upon termination of employment

Form of payment

75% of participants commencing their benefit in the future are assumed to take a single life annuity and 25% are assumed to take a 50% Joint & Survivor Annuity.

Percent married

Not applicable

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SCHEDULE SB ATTACHMENTS

Spouse age	Spouses of male participants are assumed to be three years younger, spouses of female participants are assumed to be three years older.
Covered pay	Not applicable
Administrative expenses	\$0; the plan sponsor pays administrative expenses directly
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year.
Actuarial value of assets	<p>Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings of 7.25% (with such expected earnings limited as described in IRS Notice 2009-22) . The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.)</p> <p>The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.</p>
Benefits not valued	<p>All benefits described in the Plan Provisions section of this report were valued including based on discussions with The Scott Fetzer Company regarding the likelihood that these benefits will be paid, except:</p> <ul style="list-style-type: none">● Qualified pre-retirement survivor benefits are not valued because the Plan's charge to the employee for such coverage is assumed to approximately equal the cost of coverage,

Plan Name:	The Scott Fetzer Pension Plan for Hourly Employees of Wayne
EIN / PN:	47-0691267 / 065
Plan Sponsor:	Wayne/Scott Fetzer Company
Valuation Date:	January 1, 2013

SCHEDULE SB ATTACHMENTS

- The Plan pays small benefits (with a present value up to \$5,000) in a single lump sum payment. Such lump sums are not explicitly valued, rather such participant's benefits are valued using the benefit choice assumptions described above.

Towers Watson has reviewed the plan provisions with The Scott Fetzer Company and, based on that review, is not aware of any other significant benefits required to be valued that were not.

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
EIN / PN: 47-0691267 / 065
Plan Sponsor: Wayne/Scott Fetzer Company
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

The following pages from the 2013 actuarial valuation report provide information on plan provisions for part V for Schedule SB.

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
EIN / PN: 47-0691267 / 065
Plan Sponsor: Wayne/Scott Fetzer Company
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Appendix B – Summary of plan provisions

Plan Sponsor Wayne/Scott Fetzer Company

Plan Year January 1 to December 31

Plan Provisions

The most recent amendment reflected in the following plan provisions was amended and restated January 1, 2012.

Covered employees Hourly employees of the Wayne/Scott Fetzer Company covered by the collective bargaining agreement at the Fort Wayne, Indiana plant.

Participation date Any covered employee is eligible to participate on the first day of the month following completion of one year of service and attainment of age 21.

Definitions

Vesting service One year for each 1,000 hour calendar year employed in the controlled group.

Benefit service One year of Benefit Service will be credited for each year in which an employee has 1,800 or more hours of service. Partial credit (to the nearest one-tenth year) will be given for years in which the participant has between 1,000 and 1,800 hours of service.

Normal retirement date Age 65 with five years of employment

Monthly pension benefit A monthly benefit is payable based on the following:

\$18.00 times years of Benefit Service for terminations on or after August 28, 2002, but before April 16, 2005

\$19.00 times years of Benefit Service for terminations on or after April 16, 2005, but before April 16, 2006

\$20.00 times years of Benefit Service for terminations on or after April 16, 2006, but before April 16, 2007

\$21.00 times years of Benefit Service for terminations on or after April 16, 2007, but before April 16, 2010

For terminations on or after April 16, 2010:

\$22.00 times years of Benefit Service.

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
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SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit

50% of the monthly pension benefit as of the date of death reduced for the 50% Joint & Survivor election and reduced for payments as early as the participants earliest retirement date.

Pension benefits otherwise payable under the Plan (including this benefit) will be reduced to reflect the cost of such death benefit based on the period of coverage as follows:

Age When Coverage Provided	Percentage Reduction
35-54	0.2%
55-59	0.5
60-63	0.7

Eligibility for Benefits

Normal retirement	Retirement on Normal Retirement Date
Early retirement	Retirement before Normal Retirement Date and on or after both attaining age 55 and completing 10 years of Vesting Service
Postponed retirement	Retirement after Normal Retirement Date
Vested termination	Termination for reasons other than death or retirement after completing five years of Vesting Service
Disability	Permanent and total disability after attaining age 50 and 15 years of Vesting Service
Preretirement death benefit	Death while eligible for normal, early, postponed or deferred vested retirement benefits, with a surviving spouse married for at least a year, after completing five years of Vesting Service

Benefits Paid Upon the Following Events

Normal retirement	The Monthly Pension Benefit determined as of Normal Retirement Date
Early retirement	The Monthly Pension Benefit determined as of the early retirement date, actuarially reduced for commencement prior to Normal Retirement Date, using UP-1984 mortality table and 7% interest
Postponed retirement	The Monthly Pension Benefit determined as of the actual retirement date, not less than the normal retirement benefit actuarially increased for late commencement

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
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Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Vested termination The Monthly Pension Benefit determined as of the termination date payable at the Normal Retirement Date or the Early Retirement Date actuarially reduced for benefits commencing prior to Normal Retirement Date

Disablement \$50.00 per month is payable until the earlier of the normal retirement date or recovery. At the Normal Retirement Date, the participant is entitled to their accrued benefit as of the date of disability

Preretirement death The monthly Preretirement Death Benefit as mentioned above

Other Plan Provisions

Forms of payment Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of a 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan.

Optional forms are a 67%, 75%, and 100% joint and survivor annuity, five and ten-year certain and life annuity. Actuarial equivalence is based on the UP-1984 mortality table and 7% interest for forms other than lump sums.

The Plan pays de minimis lump sums under \$5,000. For lump sums, the mortality table and interest specified under IRC Section 417(e). The interest rate is determined as of the month preceding the plan year in which the distribution is paid (December).

Late retirement increases For active and deferred vested participants, the late retirement benefit cannot be less than the normal retirement benefit with an actuarial increase using UP-1984 mortality table and 7% interest

Plan participants' contributions None

Maximum on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Changes since prior valuation There have been no changes in the benefits valued since the prior year

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
EIN / PN: 47-0691267 / 065
Plan Sponsor: Wayne/Scott Fetzer Company
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 - Change in Method

The valuation software used to produce the actuarial information is different than used for the previous valuation due to a change in both the Enrolled Actuary for the Plan and the business organization providing actuarial services to the Plan, and such change in software may be considered to be a method change. The new method is substantially the same as the method used by the prior actuary and is consistent with the description of the method contained in the prior actuarial report. The funding target and target normal cost as determined for the prior plan year by the new Enrolled Actuary are both within 5% of those values as determined by the prior Enrolled Actuary. Therefore the change in funding method receives automatic approval under IRS Announcement 2010-3.

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
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Plan Sponsor: Wayne/Scott Fetzer Company
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2013

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	1		1		0		0		0		0		0		0		0		0	
25 - 29	0		2		0		0		0		0		0		0		0		0	
30 - 34	1		2		0		0		0		0		0		0		0		0	
35 - 39	0		0		1		0		0		0		0		0		0		0	
40 - 44	0		0		1		1		0		0		0		0		0		0	
45 - 49	0		0		0		0		0		0		0		0		0		0	
50 - 54	0		1		0		0		0		0		0		0		0		0	
55 - 59	0		0		0		0		1		0		0		0		4		1	
60 - 64	0		0		0		0		1		0		0		1		3		2	
65 - 69	0		0		0		0		0		0		0		0		0		1	
70 & Over	0		0		0		0		0		0		0		0		0		0	

Note average compensation is not shown for cells with less than 20 salaried participants.

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
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 Plan Sponsor: Wayne/Scott Fetzer Company
 Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2013

Type of Base		Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2013	47,014	7	47,014	7,846
Total					47,014	7,846

Plan Name: The Scott Fetzer Pension Plan for Hourly Employees of Wayne
EIN / PN: 47-0691267 / 065
Plan Sponsor: Wayne/Scott Fetzer Company
Valuation Date: January 1, 2013

**THE SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

FINANCIAL REPORT

DECEMBER 31, 2013 and 2012

**THE SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

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Independent Auditors' Report

Pension Committee
The Scott Fetzer Pension Plan
for Hourly Employees of Wayne
(Fort Wayne, Indiana Plant)
Westlake, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Scott Fetzer Pension Plan for Hourly Employees of Wayne (Fort Wayne, Indiana Plant) (the Plan), 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

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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by KeyBank National Association, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the Trustee as of December 31, 2013 and 2012, and for the years then ended, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

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

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

The form and content of the information included in the financial statements, 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.

A handwritten signature in cursive script that reads "Meloney + Novotny LLC".

Cleveland, Ohio
October 7, 2014

**THE SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	<u>DECEMBER 31,</u>	
	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
INVESTMENTS, AT FAIR VALUE		
Collective Investment Fund	\$ 3,877,594	\$ 3,200,991
<u>LIABILITIES</u>		
ACCRUED EXPENSES	<u>14,620</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 3,862,974</u>	<u>\$ 3,200,991</u>

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

**THE SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	FOR THE YEARS ENDED DECEMBER 31,	
	<u>2013</u>	<u>2012</u>
ADDITIONS		
Net investment income from Collective Investment Fund	\$ <u>855,865</u>	\$ <u>502,392</u>
DEDUCTIONS		
Benefits paid to participants	179,262	148,593
Administrative fees	<u>14,620</u>	<u>-</u>
Total deductions	<u>193,882</u>	<u>148,593</u>
NET INCREASE	661,983	353,799
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	<u>3,200,991</u>	<u>2,847,192</u>
END OF YEAR	<u>\$ 3,862,974</u>	<u>\$ 3,200,991</u>

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

THE SCOTT FETZER PENSION PLAN FOR HOURLY EMPLOYEES OF WAYNE (FORT WAYNE, INDIANA PLANT)

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the Plan

General

The Scott Fetzer Pension Plan for Hourly Employees of Wayne (Fort Wayne, Indiana Plant) (the Plan) is a noncontributory, defined benefit plan covering substantially all union employees of the Wayne Division of Wayne/Scott Fetzer Company (the Company or Employer) located at the Fort Wayne, Indiana Plant. The Company is a direct, wholly-owned subsidiary of BHSF, Inc. For more complete information regarding the general provisions of the Plan, including benefits available, participants are encouraged to refer to the Plan agreement or to the Summary Plan Description, which has been supplied to all participants. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Pension Benefits

Monthly benefits under the Plan are based upon the years of credited service multiplied by a benefit accrual rate for vested participants upon retirement, death, or termination. Benefit accrual rates vary according to the year in which the employee terminates. Participants become vested in the Plan after five years of credited service with the Company. Benefits payable for retirement, death, disability, and termination of employment are included in the actuarial present value of accumulated plan benefits, to the extent they are deemed attributable to employee service rendered to the valuation date.

The Plan provides for an automatic rollover provision. If the vested balance is greater than \$1,000 and does not exceed \$5,000, and the participant does not make an election to either receive or to rollover the distribution, the distribution must be rolled over to an IRA designated by the Pension Committee. If the vested balance is \$1,000 or less, the form of distribution remains as a single lump-sum payment.

NOTE B - Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements and changes therein. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

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

**THE SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE B - Summary of Significant Accounting Policies (Continued)

Valuation of Investments and Income Recognition (Continued)

Purchases and sales of securities are reflected on a trade-date basis. Income from investments is recorded as earned on an accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Risks and Uncertainties

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 the amounts reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to the uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of employees who have died, and present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits was determined by the consulting actuary, Towers Watson, for 2013 and Mercer for 2012. It represents the amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations at January 1, 2013 and 2012 were:

Life Expectancy of Participants – For Plan mortality, the RP-2000 tables without collar or amount adjustments with generational projection, using Scale AA at January 1, 2013. The RP-2000 Mortality Tables projected with mortality improvement based on Scale AA at January 1, 2012.

**THE SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE B - Summary of Significant Accounting Policies (Continued)

Actuarial Present Value of Accumulated Plan Benefits (Continued)

Retirement Age – A graded table, developed by the previous consulting actuary, of assumed incidence of retirement between the ages of 55 and 70.

Assumed Rate of Return on Investments – 7.25% per annum for January 1, 2013 and 2012, compounded annually.

Discount Rate – 6.0% per annum for January 1, 2013 and 2012.

The actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Administrative Expenses

Trustee fees and other administrative expenses are paid by the Plan or the Employer at the option of the Employer. In addition, certain employees of the Company provide services to the Plan at no charge.

Subsequent Events

The Plan has evaluated subsequent events through October 7, 2014, the date the financial statements were available to be issued.

Reclassifications

Certain reclassifications to prior year amounts were made to conform to current year presentation.

NOTE C - Investments In Master Trust

BHSF, Inc. maintains a master trust, the Collective Investment Fund (the Fund), at KeyBank National Association (the Trustee). The only participants in the Fund are the various employee benefit plan trusts of the Company and other affiliated companies wholly-owned by BHSF, Inc. Each participating retirement plan has an undivided interest in the Fund.

The value of the Plan's interest in the Fund is based on the beginning of year value of the Plan's interest plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. The Fund's investments and investment returns are allocated to participating plans based on the average monthly balances of each plan in each investment fund administered through the Fund.

**THE SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE C - Investments In Master Trust (Continued)

The fair value of investments held by the Fund is summarized as follows at December 31:

	<u>2013</u>	<u>2012</u>
Investments at fair value:		
U.S. Government securities	\$ 626,082	\$ 811,235
Money market instruments	7,898,814	26,008,002
Corporate bonds	500,000	2,240,000
Corporate equities	149,951,308	104,319,037
Interest-bearing cash and accrued income	<u>224,032</u>	<u>216,852</u>
Net assets	<u>\$ 159,200,236</u>	<u>\$ 133,595,126</u>
Plan's investment in the Fund	<u>\$ 3,877,594</u>	<u>\$ 3,200,991</u>
Plan's investment in the Fund as a percentage of total	<u>2.44%</u>	<u>2.40%</u>

The following presents the changes in net assets for the Fund for the years ended December 31:

	<u>2013</u>	<u>2012</u>
Investment income:		
Net appreciation (depreciation) in fair value of investments:		
Corporate equities	\$ 35,646,394	\$ 17,972,559
Corporate bonds	(1,740,000)	(520,000)
U.S. Government securities	<u>(38,764)</u>	<u>216,815</u>
	33,867,630	17,669,374
Interest	871,945	930,959
Dividends	<u>691,458</u>	<u>2,147,502</u>
Net investment income	35,431,033	20,747,835
Net transfers	<u>(9,825,923)</u>	<u>(2,999,254)</u>
Increase in net assets	<u>25,605,110</u>	<u>17,748,581</u>
Net assets:		
Beginning of year	<u>133,595,126</u>	<u>115,846,545</u>
End of year	<u>\$ 159,200,236</u>	<u>\$ 133,595,126</u>

**THE SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE D - Unaudited Information

The Plan administrator has elected the methods 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, the Trustee has certified to the completeness and accuracy of all investments reflected in the statements of net assets available for benefits at December 31, 2013 and 2012, the supplemental schedule at December 31, 2013, the related investment activity reflected in the statements of changes in net assets available for benefits for the years ended December 31, 2013 and 2012, and investment related information in the accompanying notes to the financial statements. This information is unaudited by independent accountants.

NOTE E - Fair Value Measurements

The Plan estimates the fair value of financial instruments using available market information and other generally accepted valuation methodologies. The inputs used to measure fair value are classified into three levels:

- Level 1 – Quoted market prices in active markets for identical assets and liabilities
- Level 2 – Observable market-based inputs or unobservable inputs that are corroborated by market data
- Level 3 – Unobservable inputs in which little or no market data exists

The following is a description of the valuation methodologies used for plan assets measured at fair value:

Money market instruments: Valued at the closing price reported in the active market in which the individual securities are traded. Pending transactions at the end of the Plan year are included within these funds. These funds are classified as Level 1.

Corporate bonds: Valued at the closing price reported in the active market in which the bond is traded. These funds are classified as Level 2.

Corporate equities and U.S. Government securities: Valued at the closing price reported in the active market in which the individual securities are traded. The corporate equities are classified as Level 1 and the U.S. Government securities are classified as Level 2.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. There have been no changes in the methodologies used from 2012 to 2013. 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 SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE E - Fair Value Measurements (Continued)

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

	2013			
	Level 1	Level 2	Level 3	Total
U.S. Government securities:				
Mortgage-backed	\$ -	\$ 626,082	\$ -	\$ 626,082
Money market instruments	7,898,814	-	-	7,898,814
Corporate bonds	-	500,000	-	500,000
Corporate equities:				
Mid cap core	44,038,738	-	-	44,038,738
Mid cap growth	19,616,100	-	-	19,616,100
Large cap core	32,784,950	-	-	32,784,950
Large cap growth	28,626,590	-	-	28,626,590
Large cap value	24,884,930	-	-	24,884,930
Interest-bearing cash and accrued income	224,032	-	-	224,032
Balance at December 31, 2013	<u>\$ 158,074,154</u>	<u>\$ 1,126,082</u>	<u>\$ -</u>	<u>\$ 159,200,236</u>
	2012			
	Level 1	Level 2	Level 3	Total
U.S. Government securities:				
Mortgage-backed	\$ -	\$ 811,235	\$ -	\$ 811,235
Money market instruments	26,008,002	-	-	26,008,002
Corporate bonds	-	2,240,000	-	2,240,000
Corporate equities:				
Large cap core	89,539,605	-	-	89,539,605
Large cap value	14,779,432	-	-	14,779,432
Interest-bearing cash and accrued income	216,852	-	-	216,852
Balance at December 31, 2012	<u>\$ 130,543,891</u>	<u>\$ 3,051,235</u>	<u>\$ -</u>	<u>\$ 133,595,126</u>

**THE SCOTT FETZER PENSION PLAN
FOR HOURLY EMPLOYEES OF WAYNE
(FORT WAYNE, INDIANA PLANT)**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE E - Fair Value Measurements (Continued)

The following presents investments that represent 5% or more of the Fund's net assets as of December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Corporate equities:		
Chicago Bridge & Iron Company N.V.	\$ 15,522,238	*
Davita Healthcare Partners, Inc.	28,516,500	\$ 20,669,110
Deere & Co.	15,069,450	14,259,300
DirectTV	18,646,200	11,581,944
General Motors Co.	8,174,000	*
Precision Castparts Corporation	28,626,590	20,135,346
Wabco Holdings, Inc.	19,616,100	13,689,900
Wells Fargo Company	9,815,480	14,779,432
Money Market Instruments:		
Federated Government Obligations Fund - Inst.	*	26,008,002

* Did not represent greater than 5% of the Fund's net assets in the reported year

NOTE F - Actuarial Present Value of Accumulated Plan Benefits

The actuarially computed values of accumulated plan benefits at January 1, 2013 and 2012, the dates of the most recent actuarial valuations, are as follows:

	<u>2013</u>	<u>2012</u>
Present value of accumulated plan benefits		
Vested benefits:		
Participants currently receiving payments	\$ 1,490,666	\$ 1,269,248
Other participants	1,611,032	1,847,102
	<u>3,101,698</u>	<u>3,116,350</u>
Nonvested benefits	9,197	1,789
	<u>9,197</u>	<u>1,789</u>
Total present value of accumulated plan benefits	<u>\$ 3,110,895</u>	<u>\$ 3,118,139</u>

**THE SCOTT FETZER PENSION PLAN
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(FORT WAYNE, INDIANA PLANT)**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE F - Actuarial Present Value of Accumulated Plan Benefits (Continued)

The changes in accumulated plan benefits for the period ended January 1, 2013 are as follows:

Accumulated plan benefits, beginning of period	\$ 3,118,139
Benefits accumulated	24,118
Actuarial gains	(66,847)
Decrease in the discount period	184,078
Actual benefits paid	<u>(148,593)</u>
Accumulated plan benefits, end of period	<u>\$ 3,110,895</u>

NOTE G - Funding Policy

Contributions to provide benefits under the Plan are made solely by the Company. The Company's funding policy is to make cash contributions to the Plan in amounts computed by the Plan's actuary using the unit credit method of funding for 2013 and 2012. These methods and the actuarial assumptions referred to in Note B have been designed to provide sufficient funds to pay benefits as they become payable under the Plan. Based upon the minimum funding requirements of ERISA, the Company was not required to make a contribution for the years ended December 31, 2013 and 2012.

NOTE H - Plan Termination

Although it has not expressed any intention 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 set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal retirement age benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

**THE SCOTT FETZER PENSION PLAN
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(FORT WAYNE, INDIANA PLANT)**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE H - Plan Termination (Continued)

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

NOTE I - Tax Status

The Plan obtained a determination letter on July 3, 2013, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 such recognition or disclosure in the financial statements. As of December 31, 2013, the Plan's tax years from 2010 and thereafter remain subject to examination by the Internal Revenue Service, as well as various other taxing authorities.

NOTE J - Transactions With Parties-in-Interest

Certain Plan investments are shares of a master trust managed by KeyBank National Association, the Trustee as of and for the years ended December 31, 2013 and 2012. Therefore, transactions therewith qualify as party-in-interest transactions. In addition, fees paid by the Plan to KeyBank National Association totaled \$2,426 for the year ended December 31, 2013. No fees were paid by the Plan in 2012.