Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
JOHNSON ENGINEERING, INC. EMPLOYEE 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1971

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

JOHNSON ENGINEERING, INC.

P.O. BOX 1550
FORT MYERS, FL 33902

2b Employer Identification Number (EIN)
59-1173834

2c Sponsor's telephone number
239-334-0046

2d Business code (see instructions)
541330

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.	10/14/2014	LONNIE HOWARD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2014	LONNIE HOWARD
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

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**	141
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**	90
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	40
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	130
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	130
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	116
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2A 2E 2G 2J 2K 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
JOHNSON ENGINEERING, INC. EMPLOYEE 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JOHNSON ENGINEERING, INC.

D Employer Identification Number (EIN)
59-1173834

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
31-4156830	66869	GAP-TP-EX8K	116	01/01/2013	12/31/2013

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	1257176
c	Additions: (1) Contributions deposited during the year	7c(1)	33657		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	26321		
	(4) Transferred from separate account	7c(4)	33589		
	(5) Other (specify below)	7c(5)	19381		
	▶ LOAN REPAYMENT				
	(6) Total additions			7c(6)	112948
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	1370124
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	287373		
	(2) Administration charge made by carrier	7e(2)	6294		
	(3) Transferred to separate account	7e(3)	21025		
	(4) Other (specify below)	7e(4)	18262		
	▶ LOAN WITHDRAWAL				
	(5) Total deductions			7e(5)	332954
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	1037170

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
JOHNSON ENGINEERING, INC. EMPLOYEE 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JOHNSON ENGINEERING, INC.

D Employer Identification Number (EIN)
59-1173834

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

CASE PEARLMAN RETIREMENT PLAN ADVIS

7780 CAMBRIDGE MANOR PL, SUITE B
FORT MYERS, FL 33907

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	22678	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
15 18 19 49 59 60 63 64 99	NONE	4016	Yes [X] No [ ]	Yes [X] No [ ]	11537	Yes [ ] No [X]

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

CLARKE LANZEN SKALLA INV. FIRM, LLC

17605 WRIGHT STREET
OMAHA, NE 68130

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	10962	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

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)

PENSION FINANCIAL SVCS., INC.

SUITE 550, 3700 CRESTWOOD PKWY
DULUTH, GA 30096

(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?
13 17 49 99	NONE	9926	Yes [X] No [ ]	Yes [ ] No [X]	3229	Yes [ ] No [X]

(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
NATIONWIDE	49 64	10961

(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.
CLARKE LANZEN SKALLA INV. FIRM, LLC 17605 WRIGHT STREET OMAHA, NE 68130	ADVISORY/SERVICE PROVIDER FEE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PENSION FINANCIAL SVCS., INC.	13 17	3131

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	ADVISORY/SERVICE PROVIDER FEE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PENSION FINANCIAL SERVICES, INC.	13 17	

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
JOHNSON ENGINEERING, INC. EMPLOYEE 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JOHNSON ENGINEERING, INC.

D Employer Identification Number (EIN)
59-1173834

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)	192883	175281
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5946976	6797345
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1257176	1037170
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	7397035	8009796
	Liabilities			
g	Benefit claims payable	1g	129763	
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	3659	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	133422	
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	7263613	8009796

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
	(B) Participants	2a(1)(B)	261893	
	(C) Others (including rollovers)	2a(1)(C)	127417	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		389310
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)	7615	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7615
	(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)		
	(3) Rents	2b(3)		
	(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)		
	(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1158563
c Other income	2c		25132
d Total income. Add all **income** amounts in column (b) and enter total	2d		1580620
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	786856	
(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)		786856
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)	9926	
(2) Contract administrator fees	2i(2)	4016	
(3) Investment advisory and management fees	2i(3)	33639	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		47581
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		834437
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		746183
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: WILTSHIRE WHITLEY RICHARDSON & ENGL **(2)** EIN: 65-0129793

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:

		Yes	No	Amount
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.)	4a		X	
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.)	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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
JOHNSON ENGINEERING, INC. EMPLOYEE 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JOHNSON ENGINEERING, INC.

D Employer Identification Number (EIN)
59-1173834

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 31-1592130 31-4156830

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

JOHNSON ENGINEERING, INC. EMPLOYEE 401(K) PROFIT SHARING PLAN

FINANCIAL REPORT
(Limited-Scope Audit)

DECEMBER 31, 2013 and 2012

INDEX

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Wiltshire,
Whitley,
Richardson
& English, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Johnson Engineering, Inc. Employee
401(k) Profit Sharing Plan
Fort Myers, Florida

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Johnson Engineering, Inc. Employee 401(k) Profit Sharing Plan (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 conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the United States 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 Notes 3, 4, 5 and 6, which was certified by Nationwide Trust Company, FSB, a division of Nationwide Bank and the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of 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.

5249 Summerlin Commons Blvd., Suite 100 ~ Fort Myers, Florida 33907-2165
Mailing Address ~ Post Office Box 1020 ~ Fort Myers, Florida 33902-1020 ~ Phone 239-334-9191 ~ Fax 239-334-7009 ~ Web wwrecpa.com

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets (held at end of year) as of December 31, 2013 and 2012, are required by the United States Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, 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 United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Wiltshire Whitley Richardson & English PA

WILTSHIRE, WHITLEY, RICHARDSON & ENGLISH, P.A.

Fort Myers, Florida
October 13, 2014

JOHNSON ENGINEERING, INC.
EMPLOYEE 401(K) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2013 and 2012

	2013	2012
ASSETS		
Investments (at fair value)		
Mutual funds	$ 6,797,345	$ 5,946,976
Guaranteed investment contract	985,312	1,220,718
	7,782,657	7,167,694
Receivables		
Notes receivable from participants	175,281	192,883
Total assets	7,957,938	7,360,577
LIABILITIES		
Due to participant	-	3,659
NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE	7,957,938	7,356,918
Adjustment from fair value to contract value for fully benefit-responsive investment contract	51,858	36,458
NET ASSETS AVAILABLE FOR BENEFITS	$ 8,009,796	$ 7,393,376

Read notes to financial statements.

JOHNSON ENGINEERING, INC.
EMPLOYEE 401(K) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS

Years Ended December 31, 2013 and 2012

	2013	2012
ADDITIONS		
Additions to net assets attributed to:		
Investment income:		
Other income	$ 25,132	$ 963
Net appreciation in fair value of mutual funds	1,158,563	729,420
	1,183,695	730,383
Interest income from participant loans	7,615	6,577
Contributions:		
Participants	261,893	237,886
Rollovers	127,417	-
	389,310	237,886
Total additions	1,580,620	974,846
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	916,619	916,916
Administrative expenses	47,581	67,803
Total deductions	964,200	984,719
Net increase (decrease)	616,420	(9,873)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	7,393,376	7,403,249
End of year	$ 8,009,796	$ 7,393,376

Read notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of Plan

The following description of the Johnson Engineering, Inc. (the "Company") Employee 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was originally established by the Company in 1971. Effective July 1, 2013, the Plan was amended and restated to allow participants to make Roth contributions.

The Plan is a defined contribution plan covering all employees who have completed two months of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). An employee will become a participant on the plan entry date (if employed on that date) immediately following the date the employee completes the eligibility conditions. Plan entry dates are the first day of the month coinciding with, or after, the satisfaction of the eligibility requirements. An employee may, subject to the approval of the Company, elect voluntarily not to participate in the Plan. The election not to participate must be communicated to the Company, in writing, at least thirty days before the beginning of the plan year.

Contributions

Each year, participants may contribute up to the maximum amount allowed by law under Internal Revenue Code (IRC) Sections 402(g) and 415. Effective July 1, 2013, participants may designate all or a portion of their elective deferrals as Roth contributions. Participants who have attained age 50 by year-end may also make catch-up contributions of $5,500 in 2013 and 2012. At the discretion of the plan administrator, participants may also contribute amounts representing "rollover contributions" from other qualified plans.

For each plan year, the employer may contribute (1), (2), and/or (3) below, on behalf of each participant:

(1) Matching contribution: The employer may make matching contributions equal to a discretionary percentage of each tier, to be determined by the employer, of the participant's elective deferrals.

(2) Nonelective safe harbor contribution: The employer may make a safe harbor nonelective contribution to the account of each eligible participant in an amount equal to 3% of the employee's eligible compensation for the plan year. The safe harbor nonelective contribution will only be required for a plan year for which the Plan is amended to provide for such contribution and the appropriate supplemental notice is provided to the participants.

Note 1. Description of Plan (Continued)

Contributions (continued)

(3) Profit sharing contribution: The employer may make profit sharing contributions equal to a discretionary amount, to be determined by the employer, not limited to current or accumulated net profits. A participant must complete a year of service (1,000 hours) in order to be eligible for an employer discretionary profit sharing contribution.

The Board of Directors of the employer may elect annually to make any of the above discretionary contributions. Additionally, to the extent necessary, the employer shall contribute to the Plan the amount necessary to provide the top-heavy minimum contribution. Employer contributions made to the Plan are intended to comply with the safe harbor methods permitted by Code Sections 401(k)(12) and 401(m)(11). Furthermore, all employer contributions must be in cash.

The Company's Board of Directors elected not to make any employer contributions during 2013 and 2012.

Participant directed accounts

Each participant's account is credited with the participant's contribution and the allocated portion of the Company's contribution and charged with an allocation of administrative expenses. Allocations of administrative expenses are based on participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their compensation deferral and safe harbor employer contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary profit sharing contribution portions of their account plus actual earnings thereon is based on years of continuous service. A participant is 100% vested upon six years of credited service. Regardless of the vesting schedule, participants shall become fully vested upon death or total and permanent disability.

Participant loans

Participants may borrow from their fund accounts a maximum of $50,000 or 50% of their non-forfeitable account balance, whichever is less. The loans are secured by the balance in the participant's account and shall bear a reasonable rate of interest (prime rate plus 1.00%). Loans shall provide for repayment by biweekly payroll deductions or by check over a reasonable period of time, not to exceed five years, unless the purpose of the loan is to acquire or construct the participant's primary residence.

Note 1. Description of Plan (Continued)

Participant loans (continued)

There were $175,281 and $192,883 in outstanding participant loans at December 31, 2013 and 2012, respectively. Interest rates were 4.25% at December 31, 2013.

Payment of benefits

On separation from service, a former participant or the designated beneficiary may elect to receive the value of the vested interest of the account as a lump-sum distribution, in periodic installments as permitted under Code Section 401(a)(9) for required minimum distributions, or to rollover the vested account balance to another qualified retirement plan.

The Plan has provided, prior to March 28, 2005, that if a participant's employment is terminated and the participant's vested interest in the Plan does not exceed $5,000, a lump sum distribution may be made to the participant as soon as administratively practicable. Effective with respect to distributions made on or after March 28, 2005, the Plan has lowered this threshold to $1,000. In the event of a mandatory distribution greater than $1,000, but less than $5,000, that is made in accordance with the provisions of the Plan providing for an automatic distribution to a participant without the participant's consent, the plan administrator shall pay the distribution in a direct rollover to an individual retirement plan designated by the plan administrator.

In-service distributions are also permitted on a limited basis for hardship reasons and to comply with qualified domestic relations orders. Participants may also take a distribution from their rollover accounts at any time.

Forfeited accounts

At December 31, 2013 and 2012, forfeited non-vested accounts totaled $-0- and $93, respectively. As of each anniversary date, any amounts that became forfeitures since the last anniversary date may first be used to pay any administrative expenses. The remaining forfeitures, if any, will be used to reduce the contribution of the employer for the plan year following the plan year in which such forfeitures occur.

During 2013, forfeitures were used to pay administrative expenses. During 2012, forfeitures were not used to pay any administrative expenses. Furthermore, employer contributions were not made and, therefore, not reduced by any forfeited non-vested accounts during 2013 and 2012.

Note 2. Summary of Significant Accounting Policies

Basis of accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value in accordance with accounting principles generally accepted in the United States of America. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statements of changes in net assets available for benefits are prepared on a contract value basis for fully benefit-responsive investment contracts.

Use of estimates

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

Investment valuation and income recognition

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. 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 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded and recognized on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Realized and unrealized appreciation (depreciation) in the fair value of investments is based on the difference between the fair value of the investments at the beginning of the year, or at the time of purchase for investments purchased during the year, and the related fair value on the day investments are sold with respect to realized appreciation (depreciation), or on the last day of the year for unrealized appreciation (depreciation). All realized and unrealized appreciation (depreciation) in the fair value of investments is shown in the accompanying statements of changes in net assets available for benefits as net appreciation (depreciation) in fair value of mutual funds.

Note 2. Summary of Significant Accounting Policies (Continued)

Receivables

Contribution receivables are recorded at cost, net of an estimated allowance for doubtful accounts (i.e. net realizable value). Generally, the Plan does not require collateral to support these receivables. The Plan records an allowance for doubtful accounts in an amount approximating anticipated losses from estimated uncollectible amounts. Receivables are periodically evaluated for collectability based on past credit history and its aging. Individual amounts are written off against the allowance when deemed uncollectible and all collection efforts have been exhausted. The allowance for doubtful accounts was $-0- at December 31, 2013 and 2012.

Participant loans are classified as notes receivable from participants in the accompanying statements of net assets available for benefits. Notes receivable from participants are measured at their unpaid principal balances plus any accrued, but unpaid, interest. The notes receivable from participants are collateralized by the balances in the participants' accounts. Interest income on notes receivable from participants is recognized over the terms of the notes and is calculated using the simple-interest method on principal amounts outstanding.

Delinquent participant loans are reclassified as benefits paid to participants based on the terms of the Plan document. Notes receivable from participants are considered delinquent if a participant fails to repay a participant loan according to the loan's terms. A deemed distribution occurs when the participant defaults on the loan. If a repayment violation occurs, the amount of the deemed distribution is the entire outstanding balance of the loan, including principal and interest accrued, at the time of the violation. Deemed distributions are recorded as benefits paid to participants in the accompanying statements of changes in net assets available for benefits.

Payments of benefits

Benefits are recorded when paid.

Note 3. Information Prepared and Certified by the Plan's Trustee (Unaudited)

The trustee of the Plan, Nationwide Trust Company FSB, holds the Plan's investments. The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Nationwide Trust Company, FSB, a division of Nationwide Bank and the trustee of the Plan, has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2013 and 2012, the schedules of assets (held at end of year) as of December 31, 2013 and 2012, and 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.

Note 4. Investments (Unaudited)

The following presents investments, as reported by the trustee, that represent 5% or more of the Plan's net assets at December 31, 2013 and/or 2012:

	2013	2012
Mutual funds:		
AdvisorOne Amerigo Fund N	$ 897,795	$ 1,109,121
AdvisorOne Clermont Fund N	438,623	447,961
AdvisorOne Descartes Fund N *	342,048	439,439
AdvisorOne Liahona Fund N	485,720	524,032
AdvisorOne Select Allocation Fund N *	372,966	444,710
Vanguard Target Retirement 2020 Fund *	537,700	245
Other mutual funds	3,722,493	2,981,468
Guaranteed investment contract		
Nationwide Fixed Select Contract	985,312	1,220,718
	$ 7,782,657	$ 7,167,694

* Amount represents less than 5% of Plan's net assets at December 31, 2013 or 2012, but is included for comparative purposes.

All investments are in participant directed accounts managed and held by Nationwide Trust Company, FSB, a division of Nationwide Bank.

The Plan's mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $1,158,563 and $729,420 during 2013 and 2012, respectively.

Note 5. Fair Value Measurements (Unaudited)

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

Note 5. Fair Value Measurements (Unaudited) (Continued)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available. The three levels of the fair value hierarchy under accounting principles generally accepted in the United States of America, along with the valuation methodologies used for assets measured at fair value in the accompanying statements of net assets available for benefits, are described below:

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

The Plan's investments in readily marketable securities, such as mutual funds, are valued at the daily closing prices as reported by the funds. These funds are registered with the Securities and Exchange Commission and are deemed to be actively traded. They are required to publish their daily net asset value ("NAV") and to transact at that price. Therefore, mutual funds are stated at fair value determined by quoted market prices on the last business day of the Plan year. These quoted market prices represent the net asset value ("NAV") of the shares held by the Plan at year end.

Level 2 measurements – Inputs to the valuation methodology include: (a) quoted prices for similar assets or liabilities in active markets; (b) quoted prices for identical or similar assets or liabilities in inactive markets; (c) inputs other than quoted prices that are observable for the asset or liability; (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

The Plan does not currently have any Level 2 assets.

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

The Plan's investment in a guaranteed investment contract with an insurance company is not actively traded and significant other observable inputs are not available. Thus, the guaranteed investment contract is valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer (see Note 6). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only.

Note 5. Fair Value Measurements (Unaudited) (Continued)

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

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual fund holdings				
Specialty	130,830	-	-	130,830
International stocks	512,779	-	-	512,779
Small-cap stocks	164,306	-	-	164,306
Mid-cap stocks	577,953	-	-	577,953
Large-cap stocks	2,320,059	-	-	2,320,059
Balanced	2,427,883	-	-	2,427,883
Bonds	663,535	-	-	663,535
	6,797,345	-	-	6,797,345
Guaranteed investment contract	-	-	985,312	985,312
	$ 6,797,345	$ -	$ 985,312	$ 7,782,657

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual fund holdings				
Specialty	$ 3,547	$ -	$ -	$ 3,547
International stocks	425,359	-	-	425,359
Small-cap stocks	125,131	-	-	125,131
Mid-cap stocks	418,303	-	-	418,303
Large-cap stocks	2,408,232	-	-	2,408,232
Balanced	1,931,478	-	-	1,931,478
Bonds	634,926	-	-	634,926
	5,946,976	-	-	5,946,976
Guaranteed investment contract	-	-	1,220,718	1,220,718
	$ 5,946,976	$ -	$ 1,220,718	$ 7,167,694

Note 5. Fair Value Measurements (Unaudited) (Continued)

The following table reconciles the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the guaranteed investment contract with insurance company for the years ended December 31, 2013 and 2012:

	2013	2012
Beginning balance	$ 1,220,718	$ -
Realized gains (losses), net	20,027	(347)
Unrealized gains (losses)	(15,400)	(36,458)
Purchases	53,038	4,586
Sales	(305,635)	-
Transfers into Level 3	33,589	1,252,937
Transfers out of Level 3	(21,025)	-
Ending balance	$ 985,312	$ 1,220,718

Net realized gains (losses) on Level 3 assets consist of earnings minus related expenses incurred under the guaranteed investment contract. Earnings are reported as other income, while expenses associated with the contract are reported as administrative expenses, in the accompanying statements of changes in net assets available for benefits.

The amount of total losses for the period attributable to the change in unrealized gains (losses) relating to assets still held at December 31, 2013 and 2012, was $15,400 and $36,458, respectively. Unrealized gains (losses) from the guaranteed investment contract are not included in the statement of changes in net assets available for benefits as the contract is recorded at contract value for purposes of the net assets available for benefits.

The Plan's policy is to recognize transfers into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. Transfers into Level 3 during the years ended December 31, 2013 and 2012, represent monies previously contributed and invested in the Plan's mutual funds and money market fund (Level 1), respectively. Transfers out of Level 3 during the year ended December 31, 2013, represent monies previously contributed and invested in the Plan's guaranteed investment contract that were redirected to mutual funds (Level 1) by participants.

Note 6. Guaranteed Investment Contract (Unaudited)

Effective September 1, 2012, the Plan entered into a fully benefit-responsive guaranteed investment contract with Nationwide Life Insurance Company. Nationwide Fixed Select Contract (the "Contract") is a fixed return product with quarterly interest rate guarantees. Deposits are guaranteed in both principal and interest by Nationwide Life Insurance Company.

Note 6. Guaranteed Investment Contract (Unaudited) (Continued)

Amounts are held in Nationwide Life Insurance Company's general account and are credited on a net daily basis at annual effective rates. The Contract does not have a maturity date; therefore, the Contract's provisions do not provide for a distribution at contract value at some specified future date. The Contract continues in force until all assets have been distributed, or no further payments are due.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statements of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by Nationwide Life Insurance Company, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. Participants are restricted from making exchanges from the Nationwide Fixed Select Contract to any other competing fixed investment option. There are no restrictions on participant directed exchanges into or out of the Nationwide Fixed Select Contract into non-competing fixed investment options. The contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at contract value, over a period of years.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value is equal to the contract value less any contingent deferred sales charge, if applicable, and market value adjustment. Termination fees and contingent deferred sales charges are not applicable to the Plan's Contract. The market value adjustment is determined by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer. Nationwide Life Insurance Company determines the formula and unobservable inputs used to determine the market value adjustment. In connection therewith, Nationwide Life Insurance Company evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms while others are substantiated utilizing available market data. Nationwide Life Insurance Company provided the following as part of its market value adjustment calculation as of December 31, 2013:

Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Ranges
Discounted cash flow	Installment cashout	2.2	2.85

Note 6. Guaranteed Investment Contract (Unaudited) (Continued)

The fair value of the guaranteed investment contract was $985,312 and $1,220,718 at December 31, 2013 and 2012, respectively, as provided and certified by Nationwide Life Insurance Company.

The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed annually for resetting. The average yields earned by the guaranteed investment contract are as follows:

	2013	2012
Average yields:		
Based on actual earnings	0.47%	-3.07%
Based on interest rate credited to participants	2.04%	2.10%

Note 7. Related Party and Party-in-Interest Transactions

Expenses absorbed by the plan sponsor amounted to $21,548 and $23,247 during the years ended December 31, 2013 and 2012, respectively.

Certain plan investments are shares of mutual funds managed by affiliates of Nationwide Trust Company, FSB. Nationwide Trust Company, FSB is the trustee as defined by the Plan and, therefore, transactions with Nationwide Trust Company, FSB and its affiliates qualify as party-in-interest transactions. Total fees paid to Nationwide Trust Company, FSB were $4,015 and $1,171 for the years ended December 31, 2013 and 2012, respectively.

Certain plan investments are shares of mutual funds managed by CLS Investment Firm, LLC and/or its affiliates. CLS Investment Firm, LLC provides investment management and advisory services to the Plan's participants and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amounted to $10,962 and $31,731 for the years ended December 31, 2013 and 2012, respectively.

Pension Financial Services, Inc. is a pension consulting firm that provides administrative services to the Plan and is considered a party-in-interest. Administrative fees paid by the Plan totaled $9,926 and $9,620 for the years ended December 31, 2013 and 2012, respectively.

Case Pearlman Retirement Plan Advisors, LLC provides retirement and investment advisory services to the Plan and is considered a party-in-interest. Fees paid by the Plan for retirement and investment advisory services totaled $22,678 and $25,281 for the years ended December 31, 2013 and 2012, respectively.

Note 8. Plan Termination

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

Note 9. Concentrations, Risks and Uncertainties

At December 31, 2013, approximately 39% of total notes receivable from participants were due from three participants. Each participant owed 11%, 15% and 13%, respectively, of total notes receivable from participants.

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

The Plan also invests in various investment options that invest in securities of foreign / international companies, which involve special risks and considerations not typically associated with investing in domestic companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of foreign companies and their markets may be less liquid and their prices more volatile than those of securities of comparable domestic companies.

Note 10. Tax Status

The Company adopted a Volume Submitter Cross-Tested Profit Sharing 401(k) Plan with a cash or deferral arrangement that received a favorable opinion letter from the Internal Revenue Service on March 31, 2008, which stated that the Plan was designed in accordance with applicable requirements of the Internal Revenue Code ("IRC"). Although the Plan has been amended and restated since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the United States' federal taxing authority.

Note 10. Tax Status (Continued)

The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 11. Due to Participant

At the end of 2011, the Plan received a trustee-to-trustee transfer of $3,327 for the benefit of a former employee of the Company as a rollover contribution. Although the former employee still had an account balance with the Plan, he was ineligible to make a rollover contribution. Therefore, the amount received, plus earnings, have been recorded as due to participant in the accompanying statement of net assets available for benefits as of December 31, 2012.

Note 12. Reconciliation of Financial Statements to Form 5500

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

	2013	2012
Net assets available for benefits per financial statements	$ 8,009,796	$ 7,393,376
Amounts allocated to withdrawing participants	-	(129,763)
Net assets available for benefits per Form 5500	$ 8,009,796	$ 7,263,613

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

	2013	2012
Benefits paid to participants per financial statements	$ 916,619	$ 916,916
(Less) plus amounts allocated to withdrawing participants at (beginning) end of year	(129,763)	129,763
Benefits paid to participants per Form 5500	$ 786,856	$ 1,046,679

Note 12. Reconciliation of Financial Statements to Form 5500 (Continued)

Amounts allocated to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to year-end, but not yet paid as of that date.

Note 13. Subsequent Events

Plan management has evaluated subsequent events through October 13, 2014, the date the financial statements were available to be issued.

The net appreciation in fair value of the Plan's investments was $213,317 for the nine months ended September 30, 2014, the last date such information was available and reported to the Plan.

On March 31, 2014, the Plan's third-party administrator received a favorable opinion letter from the Internal Revenue Service regarding its Volume Submitter Cross-Tested Profit Sharing 401(k) Plan with a cash or deferral arrangement. Consequently, the Plan's documents will be restated to incorporate the final provisions required by the Pension Protection Act of 2006 and subsequent laws and regulations.

SUPPLEMENTAL SCHEDULES

JOHNSON ENGINEERING, INC. (EIN 59-1173834)
EMPLOYEE 401(K) PROFIT SHARING PLAN (PLAN # 001)

FORM 5500, SCHEDULE H, LINE 4I
SCHEDULES OF ASSETS (HELD AT END OF YEAR)

December 31, 2013 and 2012

(a)	(b) Identity of Issue; Borrower	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	2013 (e) Current Value	2012 (e) Current Value
	Nationwide Trust Company, FSB	Aberdeen International Equity Fund A	**	$ 103	$ -
		Aberdeen International Equity Institutional Fund	**	8,888	8,566
*	"	AdvisorOne Amerigo Fund N	**	897,795	1,109,121
*	"	AdvisorOne Clermont Fund N	**	438,623	447,961
	"	AdvisorOne Descartes Fund N	**	342,048	439,439
	"	AdvisorOne Enhanced Income Fund N	**	120,882	121,663
	"	AdvisorOne Flexible Income Fund N	**	207,505	202,759
	"	AdvisorOne Liahona Fund N	**	485,720	524,032
	"	AdvisorOne Select Allocation Fund N	**	372,966	444,710
	"	AdvisorOne Select Appreciation Fund N	**	241,869	257,917
	"	AdvisorOne Shelter Fund N	**	218,801	155,001
	"	AllianceBerstein Small Cap Growth Fund K	**	15,984	9,983
	"	American Century Value Fund A	**	10,591	8,715
	"	American Funds American Balanced Fund R6	**	154,621	124,321
	"	American Funds American High Income Trust Fund R5	**	-	307
	"	American Funds Growth Fund of America Fund R5	**	36,062	-
	"	American Funds New Prospective Fund R6	**	287,211	245,499
	"	American Funds New World Fund R5	**	665	746
	"	Ave Maria Growth Fund	**	337	183
	"	Blackrock Equity Dividend Fund Investor A	**	107,732	81,462
	"	Blackrock Health Science Opportunities Portfolio Investor A	**	2,512	-
	"	Blackrock International Opportunities Portfolio Investor A	**	3,003	2,656
	"	Calamos International Growth Fund I	**	33,787	30,254
	"	Delaware Extended Duration Bond A Fund	**	-	5,442
	"	Delaware Small Cap Value Institutional Fund	**	4,117	1,001
	"	Delaware Small Mid Cap Growth Fund A	**	-	957
	"	Dimensional Fund Advisors Short-Term Government Portfolio	**	-	14,929
	"	DFA US Small Cap Fund	**	128	-
	"	Dreyfus Opportunity Mid Cap Value Fund A	**	184,195	125,973
	"	Dreyfus S&P 500 Index Fund	**	15,755	11,964
	"	DWS Dreman Small Cap Value Institution Fund	**	138	78
	"	DWS Equity Dividend Fund A	**	1,225	1,459
	"	DWS High Income Institution Fund	**	-	153
	"	Eaton Vance Floating-Rate Fund A	**	-	13,805
	"	Eaton Vance Income Fund of Boston Class A	**	613	527
	"	Eaton Vance Worldwide Health Sciences Fund A	**	754	484
	"	Fidelity Advisor New Insights Fund Class A	**	103,812	75,987

JOHNSON ENGINEERING, INC. (EIN 59-1173834)
EMPLOYEE 401(K) PROFIT SHARING PLAN (PLAN # 001)

FORM 5500, SCHEDULE H, LINE 4I
SCHEDULES OF ASSETS (HELD AT END OF YEAR)

December 31, 2013 and 2012

(a)	(b) Identity of Issue; Borrower	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	2013 (e) Current Value	2012 (e) Current Value
	"	Goldman Sachs Growth Opportunity Fund A	**	$ 56	$ -
	"	Goldman Sachs Mid Cap Value Fund A	**	15,976	12,070
	"	Harbor International Investment Fund	**	65,325	54,441
	"	Invesco American Value A Fund	**	41,951	34,460
	"	Invesco Diversified Dividend Fund	**	63,698	63,706
	"	Invesco Energy Investment Fund	**	582	351
	"	Invesco Growth Income Fund A	**	2,482	-
	"	Invesco Real Estate Fund A	**	616	443
	"	Janus Twenty Fund T	**	227	85
	"	JPMorgan Mid Cap Value Fund A	**	62,146	59,385
	"	JPMorgan Small Cap Equity Fund A	**	-	1,064
	"	Managers Yacktman Focused Fund	**	4,565	2,079
	"	Metropolitan West Total Return Bond Fund I	**	209,699	211,359
	"	MFS Massachusetts Investors Trust R4	**	140	82
*	"	Nationwide Fixed Select Contract	**	1,037,170	1,257,176
*	"	Nationwide Investor Destinations Aggressive Fund (Inst)	**	11,951	4,223
*	"	Nationwide Investor Destinations Aggressive Fund (Svc)	**	972	-
*	"	Nationwide Investor Destinations Conservative Fund	**	4,381	4,020
*	"	Nationwide Investor Destinations Moderately Aggress Fund (Inst)	**	24,195	13,026
*	"	Nationwide Investor Destinations Moderately Aggress Fund (Svc)	**	128	-
*	"	Nationwide Investor Destinations Moderately Conservative Fund	**	39,968	22,647
*	"	Nationwide Investor Destinations Moderate Fund	**	5,490	4,501
	"	Oppenheimer Development Markets Fund A	**	42,906	26,136
	"	Oppenheimer Global Opportunity Fund Class A	**	110	-
	"	Payden GNMA Advisor Fund	**	60,989	59,246
	"	PIMCO Total Return Fund Institution	**	120,235	67,357
	"	Pioneer Strategic Income Fund A	**	3,793	3,140
	"	PrimeCap Odyssey Aggressive Growth Fund	**	224,145	139,375
	"	Principal MidCap Blend Institutional Fund	**	41,089	41,315
	"	Rydex SGI Nova Adv Fund	**	1,637	1,013
	"	Rydex SGI Precious Metals Adv	**	885	1,256
	"	Rydex SGI S&P 500 Pure Value Fund H	**	2,472	1,603
	"	Rydex SGI S&P MidCap 400 Pure Value Fund H	**	2,127	1,472
	"	Scout International Fund	**	70,781	57,061
	"	Touchstone Sands Capital Institutional Growth Fund	**	241,708	180,063
	"	T Rowe Price Health Sciences Fund	**	127	-
	"	T Rowe Price New Horizons Fund	**	6,164	2,025
	"	T Rowe Price Small Cap Value Fund	**	132,325	110,978

JOHNSON ENGINEERING, INC. (EIN 59-1173834)
EMPLOYEE 401(K) PROFIT SHARING PLAN (PLAN # 001)

FORM 5500, SCHEDULE H, LINE 4I
SCHEDULES OF ASSETS (HELD AT END OF YEAR)

December 31, 2013 and 2012

(a)	(b) Identity of Issue; Borrower	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	2013 (e) Current Value	2012 (e) Current Value
	"	Vanguard 500 Index Signal Fund	**	$ 205,139	$ 159,211
	"	Vanguard Dividend Growth Investment Fund	**	42,737	15,340
	"	Vanguard GNMA Investment Fund	**	56,086	51,165
	"	Vanguard Mid Cap Index Signal Fund	**	2,901	-
	"	Vanguard REIT Index Signal Fund	**	2,836	-
	"	Vanguard Small Cap Index Signal Fund	**	5,450	-
	"	Vanguard Target Retirement 2020 Fund	**	537,700	245
	"	Vanguard Target Retirement 2025 Fund	**	36,240	-
	"	Vanguard Target Retirement 2045 Fund	**	3,697	-
	"	Vanguard Target Retirement 2050 Fund	**	12,744	6,399
	"	Vanguard Target Retirement 2055 Fund	**	12,800	-
	"	Vanguard Target Retirement Income Fund	**	23,708	20,095
	"	WFAF Governmental Securities Investment Fund Cl	**	4,615	4,737
	"	Weitz Partners III Opportunity Fund	**	3,028	38,635
	"	WR Ivy Asset Strategy Y Fund	**	43,181	3,113
*	Participant loans	Principal + interest at 4.25% repayable in bi-weekly installments	-	175,281	192,883
				$ 8,009,796	$ 7,397,035

* Party-in-interest as defined by ERISA
** Cost omitted for participant directed investments

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	Nationwide Trust Company, FSB	Aberdeen International Equity Fund A	**	$ 103	$ -
		Aberdeen International Equity Institutional Fund	**	8,888	8,566
*	"	AdvisorOne Amerigo Fund N	**	897,795	1,109,121
*	"	AdvisorOne Clermont Fund N	**	438,623	447,961
	"	AdvisorOne Descartes Fund N	**	342,048	439,439
	"	AdvisorOne Enhanced Income Fund N	**	120,882	121,663
	"	AdvisorOne Flexible Income Fund N	**	207,505	202,759
	"	AdvisorOne Liahona Fund N	**	485,720	524,032
	"	AdvisorOne Select Allocation Fund N	**	372,966	444,710
	"	AdvisorOne Select Appreciation Fund N	**	241,869	257,917
	"	AdvisorOne Shelter Fund N	**	218,801	155,001
	"	AllianceBerstein Small Cap Growth Fund K	**	15,984	9,983
	"	American Century Value Fund A	**	10,591	8,715
	"	American Funds American Balanced Fund R6	**	154,621	124,321
	"	American Funds American High Income Trust Fund R5	**	-	307
	"	American Funds Growth Fund of America Fund R5	**	36,062	-
	"	American Funds New Prospective Fund R6	**	287,211	245,499
	"	American Funds New World Fund R5	**	665	746
	"	Ave Maria Growth Fund	**	337	183
	"	Blackrock Equity Dividend Fund Investor A	**	107,732	81,462
	"	Blackrock Health Science Opportunities Portfolio Investor A	**	2,512	-
	"	Blackrock International Opportunities Portfolio Investor A	**	3,003	2,656
	"	Calamos International Growth Fund I	**	33,787	30,254
	"	Delaware Extended Duration Bond A Fund	**	-	5,442
	"	Delaware Small Cap Value Institutional Fund	**	4,117	1,001
	"	Delaware Small Mid Cap Growth Fund A	**	-	957
	"	Dimensional Fund Advisors Short-Term Government Portfolio	**	-	14,929
	"	DFA US Small Cap Fund	**	128	-
	"	Dreyfus Opportunity Mid Cap Value Fund A	**	184,195	125,973
	"	Dreyfus S&P 500 Index Fund	**	15,755	11,964
	"	DWS Dreman Small Cap Value Institution Fund	**	138	78
	"	DWS Equity Dividend Fund A	**	1,225	1,459
	"	DWS High Income Institution Fund	**	-	153
	"	Eaton Vance Floating-Rate Fund A	**	-	13,805
	"	Eaton Vance Income Fund of Boston Class A	**	613	527
	"	Eaton Vance Worldwide Health Sciences Fund A	**	754	484
	"	Fidelity Advisor New Insights Fund Class A	**	103,812	75,987

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	"	Goldman Sachs Growth Opportunity Fund A	**	$ 56	$ -
	"	Goldman Sachs Mid Cap Value Fund A	**	15,976	12,070
	"	Harbor International Investment Fund	**	65,325	54,441
	"	Invesco American Value A Fund	**	41,951	34,460
	"	Invesco Diversified Dividend Fund	**	63,698	63,706
	"	Invesco Energy Investment Fund	**	582	351
	"	Invesco Growth Income Fund A	**	2,482	-
	"	Invesco Real Estate Fund A	**	616	443
	"	Janus Twenty Fund T	**	227	85
	"	JPMorgan Mid Cap Value Fund A	**	62,146	59,385
	"	JPMorgan Small Cap Equity Fund A	**	-	1,064
	"	Managers Yacktman Focused Fund	**	4,565	2,079
	"	Metropolitan West Total Return Bond Fund I	**	209,699	211,359
	"	MFS Massachusetts Investors Trust R4	**	140	82
*	"	Nationwide Fixed Select Contract	**	1,037,170	1,257,176
*	"	Nationwide Investor Destinations Aggressive Fund (Inst)	**	11,951	4,223
*	"	Nationwide Investor Destinations Aggressive Fund (Svc)	**	972	-
*	"	Nationwide Investor Destinations Conservative Fund	**	4,381	4,020
*	"	Nationwide Investor Destinations Moderately Aggress Fund (Inst)	**	24,195	13,026
*	"	Nationwide Investor Destinations Moderately Aggress Fund (Svc)	**	128	-
*	"	Nationwide Investor Destinations Moderately Conservative Fund	**	39,968	22,647
*	"	Nationwide Investor Destinations Moderate Fund	**	5,490	4,501
	"	Oppenheimer Development Markets Fund A	**	42,906	26,136
	"	Oppenheimer Global Opportunity Fund Class A	**	110	-
	"	Payden GNMA Advisor Fund	**	60,989	59,246
	"	PIMCO Total Return Fund Institution	**	120,235	67,357
	"	Pioneer Strategic Income Fund A	**	3,793	3,140
	"	PrimeCap Odyssey Aggressive Growth Fund	**	224,145	139,375
	"	Principal MidCap Blend Institutional Fund	**	41,089	41,315
	"	Rydex SGI Nova Adv Fund	**	1,637	1,013
	"	Rydex SGI Precious Metals Adv	**	885	1,256
	"	Rydex SGI S&P 500 Pure Value Fund H	**	2,472	1,603
	"	Rydex SGI S&P MidCap 400 Pure Value Fund H	**	2,127	1,472
	"	Scout International Fund	**	70,781	57,061
	"	Touchstone Sands Capital Institutional Growth Fund	**	241,708	180,063
	"	T Rowe Price Health Sciences Fund	**	127	-
	"	T Rowe Price New Horizons Fund	**	6,164	2,025
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