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;
- [X] 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
CODONICS, INC. 401(K) PROFIT SHARING PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 05/01/1996

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

CODONICS, INC.

17991 ENGLEWOOD DRIVE
MIDDLEBURG HEIGHTS, OH 44130

2b Employer Identification Number (EIN)
34-1367048

2c Sponsor's telephone number
440-243-1198

2d Business code (see instructions)
334110

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.	10/15/2014	TIMOTHY JAKUBISIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	TIMOTHY JAKUBISIN
	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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	218
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**	158
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	32
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	190
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	190
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	176
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	5
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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) [ ] ___ **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [X] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

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
CODONICS, INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-1367048

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)

CODONICS INC.

17991 ENGLEWOOD DRIVE
MIDDLEBURG HEIGHTS, OH 44130

(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?
10	OTHER	8282	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [ ]

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

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(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 52 59 60 62 63 72	RECORDKEEPER	2641	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
CODONICS, INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CODONICS, INC.

D Employer Identification Number (EIN)
34-1367048

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: RIVERSOURCE TRUST STABLE VALUE CL F

b Name of sponsor of entity listed in (a): AMERIPRISE TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
41-0007957-064	C	658255

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
CODONICS, INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-1367048

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		5366
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)		
(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)	294828	252009
(9) Value of interest in common/collective trusts	1c(9)	616704	658255
(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)	7563951	8972234
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	8475483	9887864
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	15672	11016
k Total liabilities (add all amounts in lines 1g through1j)	1k	15672	11016
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	8459811	9876848

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)	0	
(B) Participants	2a(1)(B)	459360	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		459360
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)	12126	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		12126
(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)	262213	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		262213
(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)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		5137
(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)		1249857
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1988693
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	557145	
(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)		557145
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		3588
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	10923	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		10923
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		571656
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1417037
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: BOBER MARKEY FEDORICH **(2)** EIN: 34-1523030

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	X		

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
CODONICS, INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-1367048

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): 94-1687665

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):

CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

December 31, 2013 and 2012

bmf

CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
ANNUAL REPORT INDEX
December 31, 2013 and 2012

The following financial statements and other information of the Codonics, Inc. 401(k) Profit Sharing Plan & Trust are included herewith:

- Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012;
- Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2013 and 2012;
- Notes to Financial Statements.

The following supplemental schedule of the Codonics, Inc. 401(k) Profit Sharing Plan & Trust included in the Annual Report of the Plan on Form 5500 filed with the Department of Labor as of December 31, 2013 is included herewith:

- Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor are not required under the related instructions or are inapplicable and, therefore, have been omitted.

bmf

CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
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SUPPLEMENTAL SCHEDULE	
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bmf

BOBER MARKEY FEDOROVICH

CERTIFIED PUBLIC ACCOUNTANTS/BUSINESS ADVISORS
A PROFESSIONAL CORPORATION

AKRON | CLEVELAND

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Codonics, Inc. 401(k) Profit Sharing Plan & Trust
Middleburg Heights, Ohio

Report on the Financial Statements

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Bank of America, N.A. and Mid Atlantic Trust Company, the trustees 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 Bank of America, N.A. held the Plan's investment assets and executed investment transactions as of December 31, 2013 and 2012, and for the period July 1, 2012 through December 31, 2013, and Mid Atlantic Trust Company held the Plan's investment assets and executed investment transactions for the period January 1, 2012 through June 30, 2012. The Plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan administrator by the trustees is complete and accurate.

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MEMBER OF PKF INTERNATIONAL
REGISTERED WITH THE PCAOB

Disclaimer of Opinion

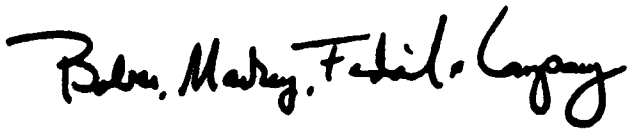
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



BOBER, MARKEY, FEDOROVICH & COMPANY
Akron, Ohio

October 8, 2014

bmf

CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
ASSETS		
Investments, at fair value		
Registered investment companies	$ 8,972,234	$ 7,563,951
Stable value fund	663,374	633,913
	9,635,608	8,197,864
Receivables		
Employee contribution receivable	5,366	-
Notes receivable from participants	252,009	294,828
	257,375	294,828
TOTAL ASSETS	9,892,983	8,492,692
LIABILITIES		
Excess employee contributions liability	11,016	15,672
NET ASSETS AVAILABLE FOR BENEFITS, AT FAIR VALUE	9,881,967	8,477,020
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(5,119)	(17,209)
NET ASSETS AVAILABLE FOR BENEFITS	$ 9,876,848	$ 8,459,811

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

bmf

CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2013 and 2012

	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Dividend and interest income	$ 262,213	$ 224,651
Interest on notes receivable from participants	12,126	12,083
Net appreciation of registered investment companies	1,254,994	626,165
Contributions		
Participant contributions	459,360	501,147
Rollovers from participants	-	19,576
Total contributions	459,360	520,723
TOTAL ADDITIONS	1,988,693	1,383,622
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid	560,733	579,167
Miscellaneous expenses	10,923	1,517
TOTAL DEDUCTIONS	571,656	580,684
NET INCREASE	1,417,037	802,938
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	8,459,811	7,656,873
END OF YEAR	$ 9,876,848	$ 8,459,811

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

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NOTE 1 – DESCRIPTION OF PLAN

The following description of the Codonics, Inc. 401(k) Profit Sharing Plan & Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan covering all employees of Codonics, Inc. (the "Company") who are not covered by a collective bargaining agreement, have attained age 21 and completed 1,000 hours of service during the Plan year. The Plan was established January 1, 1996. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Effective July 1, 2012, the Company appointed Bank of America, N.A. as the new trustee for the Plan. In addition, the Plan adopted the Merrill Lynch Prototype Defined Contribution Plan and Trust effective July 1, 2012.

Contributions

Participants may elect to contribute from 1% to 96% of compensation as a payroll deduction contribution on a pre-tax basis. In addition, the Plan contains a catch-up option for participants who have attained age 50 before the end of the Plan year, permitting them to make additional elective deferrals. Effective January 1, 2013, the Plan was modified to automatically enroll eligible employees, in which the automatic enrollment feature will increase non-participating employees' pre-tax contribution by 1% annually beginning January 1, 2013 and will increase by 1% as of their subsequent anniversary dates up to a maximum contribution of 3%.

The Company may make a yearly discretionary contribution that is determined annually. There were no discretionary contributions made for the years ended December 31, 2013 and 2012. The contributions are subject to certain limitations.

Rollovers

Participant's may transfer eligible cash distributions from any other employer sponsored qualified plan under Section 401(a) or 403(a) of the Internal Revenue Code ("IRC") into the Plan by a direct transfer from such other plan. Additionally, the Plan will accept a direct rollover of an eligible rollover distribution from a qualified plan under Section 401(a) or 403(a) of the IRC or participant rollover contribution of the portion of a distribution from an Individual Retirement Account or Annuity under Section 408(a) or 408(b) that is eligible to be rolled over and would otherwise be includable in gross income.

Forfeitures

Forfeited non-vested accounts are used to reduce Plan expenses. Forfeitures of $8,282 and $919 were used to reduce Plan expenses during the years ended December 31, 2013 and 2012, respectively.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's discretionary contribution and an allocation of Plan earnings. Allocations are based on compensation or participant account balances, as defined in the Plan document. At their discretion, the participants may allocate the contributions among investment funds made available by the Plan. 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 contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of service with 20% vesting after 2 years of service and an additional 20% for each additional year until 100% vested at the end of 6 years of service.

Payment of Benefits

On termination of service, if a participant's account is less than $1,000, the participant must receive a lump-sum amount equal to the value of his or her vested account balance. If the participant's account balance is between $1,000 and $5,000 and the method of distribution is not specified by the participant, an automatic rollover to an Individual Retirement Account is made. If the participant's account exceeds $5,000, the terminated participant may elect to defer distribution until a later date (not later than their normal retirement date).

Notes Receivable from Participants

The Plan allows for loans to participants from their individual account balances, limited to the lesser of $50,000 or 50% of the vested interest. Loan terms shall not exceed 5 years, unless the loan is used for the purchase of a primary residence. Loans are secured by the balance in the participant's account and bear interest at rates prevailing (Prime rate) at the time the loan is made. Principal and interest is paid ratably through payroll deductions.

Administrative Expenses

Administrative expenses of the Plan for are paid by the Company, except for the fees that are offset by forfeited non-vested accounts.

Plan Termination

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

NOTE 2 – SUMMARY OF ACCOUNTING SIGNIFICANT POLICIES

Basis of Accounting

The accounting records of the Plan are prepared on the accrual basis of accounting.

Use of Estimates and Assumptions

In preparing the Plan's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

Fair value estimates are made at a specific point in time based on relevant market information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

Investment Valuation

The Plan's investments are stated at fair value at December 31, 2013 and 2012.

As required by Plan Accounting – Defined Contribution Pension Plans Topic of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. Also, as required, 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 contract from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits are prepared on a contract value basis.

Income Recognition

Investment income consists of interest and dividend income. The net appreciation (depreciation) in the fair value of investments consists of realized gains or losses and the unrealized appreciation (depreciation) on those investments. Dividend income is accrued on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported based on historical cost.

Notes Receivable from Participants

The Plan allows loans in accordance with the Plan document. The loans are carried at the unpaid principal balance plus accrued interest. Loans are deemed distributions by the Plan when they are determined to be in default.

Benefit Payments

Benefits are recorded when paid.

Income Taxes

Under the Income Taxes Topic of the FASB ASC, the Plan administrator is required to identify potential uncertain tax positions taken, assess and quantify those positions and record reserves. As of December 31, 2013 and 2012 and for the years then ended, the Plan administrator has identified no uncertain tax positions.

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.

Subsequent Events

In accordance with the Subsequent Events Topic of the FASB ASC, the Plan has evaluated subsequent events through October 8, 2014, the date the financial statements were available to be issued.

NOTE 3 – SUMMARY OF FINANCIAL DATA CERTIFIED BY TRUSTEES (UNAUDITED)

The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements, which were prepared by Bank of America, N.A. as of December 31, 2013 and 2012, and for the period July 1, 2012 through December 31, 2013, and Mid Atlantic Trust Company for the period January 1, 2012 through June 30, 2012, and furnished to the Plan administrator. The Plan administrator has obtained certifications from these trustees that such information is complete and accurate as of December 31:

	2013	2012
Registered investment companies	$ 8,972,234	$ 7,563,951
Stable value fund	$ 658,255	$ 616,704
Notes receivable from participants	$ 252,009	$ 294,828
Dividend and interest income	$ 262,213	$ 224,651
Interest on notes receivable from participants	$ 12,126	$ 5,783
Net appreciation of registered investment companies	$ 1,254,994	$ 626,165

Interest on notes receivable from participants was included in the certification from Bank of America, N.A. for the period July 1, 2012 through December 31, 2012. The interest on notes receivable from participants amounting to $6,300 for the period January 1, 2012 through June 30, 2012, was not certified by Mid Atlantic Trust Company. The notes receivable from participants as of December 31, 2013 and 2012 was included in the certification from Bank of America, N.A.

NOTE 4 – INVESTMENTS

The Plan's investments are participant-directed accounts invested in a stable value fund and registered investment companies held by Bank of America, N.A. Investments that represent five percent or more of the Plan's net assets are as follows as of December 31:

	2013	2012
RiverSource Trust Stable Capital Fund F	$ 658,255	$ 616,704
Allianz NFJ Small-Cap Value Fund	$ 820,818	$ 644,465
Blackrock Equity Dividend Fund	$ 1,618,015	$ 1,294,635
First Eagle Global Fund	$ 980,084	$ 971,674
Janus Flexible Bond Fund	$ 698,304	$ 732,834
JP Morgan Large Cap Growth Fund	$ 1,964,923	$ 1,492,500
MFS International Value Fund A	$ 495,621	N/A
Blackrock GNMA Fund	N/A	$ 434,143
Virtus Foreign Opportunity Fund	N/A	$ 431,435

Guaranteed Investment Accounts

Effective July 1, 2012, the Plan entered into a guaranteed insurance contract with the Bank of America, N.A. Prior to July 1, 2012, the Plan did not have a guaranteed insurance contract. Bank of America, N.A. maintains the Plan's investments in their general accounts. The accounts are credited with actual earnings on the underlying investments and charged for Plan withdrawals. As described in Note 2, the contract is reported at contract value and the adjustment from fair value is required, as stated on the Statements of Net Assets Available for Benefits.

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. Contract value, as reported to the Plan by Bank of America, N.A., represents contributions made under the contract, plus earnings at guaranteed crediting rates, 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.

Generally, there are no events that could limit the ability of the Plan to transact at contract value paid or in rare circumstances, contract value paid over time. There are no events that allow the issuer to terminate the contract and which require the Plan to settle at an amount different than contract value paid over time.

Fair value measurements

Fair value is a market-based measurement that is determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, the Plan uses a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

- Level 1 – Observable inputs such as quoted prices in active markets;
- Level 2 – Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3 – Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions

The classification of fair value measurements within the hierarchy is based upon the lowest level of input that is significant to the measurement. Valuation methodologies used for assets and liabilities measured at fair value are as follows:

- *Registered investment companies*: Valued based on quoted market prices.
- *Stable value fund*: Valued using the market approach, in which a security's value is determined through reference to prices and information from market transactions for similar or identical assets.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in methods used to value investments.

The following tables sets forth, by level within the fair value hierarchy, the Plan's investments at fair value as of:

	December 31, 2013		
	Level 1	Level 2	Total
Registered investment companies			
Allocation	$ 980,084	$ -	$ 980,084
Fixed income	1,354,100	-	1,354,100
Equities	6,638,050	-	6,638,050
Stable value fund	-	663,374	663,374
	$ 8,972,234	$ 663,374	$ 9,635,608

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	December 31, 2012		
	Level 1	Level 2	Total
Registered investment companies			
Allocation	$ 971,674	$ -	$ 971,674
Fixed income	1,281,688	-	1,281,688
Equities	5,310,589	-	5,310,589
Stable value fund	-	633,913	633,913
	$ 7,563,951	$ 633,913	$ 8,197,864

As there are no level 3 assets, those columns have been excluded from the above tables.

NOTE 5 – TAX STATUS OF THE PLAN

Effective July 1, 2012, the Company adopted a prototype plan of Merrill Lynch, Pierce, Fenner and Smith, Inc. The prototype plan obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Prior to July 1, 2012, the Company operated under a prototype plan of Paychex Retirement Services. The prototype plan obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan had been amended since receiving the determination letter. However, the Plan administrator believed that the Plan was designed and was being operated in compliance with the applicable requirements of IRC. Therefore, no provision for income taxes had been included in the Plan's financial statements.

NOTE 6 – PARTY-IN-INTEREST

Certain Plan investments are in funds managed by Bank of America, N.A. and Mid Atlantic Trust Company, therefore, these transactions are party-in-interest transactions. There are also indirect fees deducted directly from investment earnings of the Plan.

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CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 34-1367048
PLAN NO. 001
December 31, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	COMMON/COLLECTIVE TRUSTS:			
	RiverSource Trust Stable Capital Fund F	Stable value fund	**	$ 658,255
	REGISTERED INVESTMENT COMPANIES:			
	Allianz NFJ Small-Cap Value Fund	Registered investment company	**	820,818
*	Blackrock Equity Dividend Fund	Registered investment company	**	1,618,015
*	Blackrock GNMA Fund	Registered investment company	**	464,741
	Delaware Inflation Fund	Registered investment company	**	7,277
	First Eagle Global Fund	Registered investment company	**	980,084
	Henderson International Opportunity Fund	Registered investment company	**	36,781
	ING Real Estate Fund	Registered investment company	**	175,632
	Ivy High Income Fund	Registered investment company	**	56,855
	Ivy Mid Cap Growth Fund	Registered investment company	**	228,520
	Janus Flexible Bond Fund	Registered investment company	**	698,304
	Janus Triton Fund	Registered investment company	**	389,128
	John Hancock Disciplined Fund	Registered investment company	**	227,930
	JP Morgan Large Cap Growth Fund	Registered investment company	**	1,964,923
	MFS International Value Fund	Registered investment company	**	495,621
	Oppenheimer Developing Markets Fund	Registered investment company	**	121,627
	TCW Emerging Markets Income Fund	Registered investment company	**	78,230
	Templeton Global Bond Fund	Registered investment company	**	126,923
	Virtus Foreign Opportunity Fund	Registered investment company	**	480,825
				8,972,234
*	NOTES RECEIVABLE FROM PARTICIPANTS	Loans receivable with repayment terms of 1-10 years and interest rate of 4.25%	$ -	252,009
				$ 9,882,498

* Represents a party-in-interest, as defined by ERISA.
** Information is not required for participant-directed investments pursuant to Form 5500 instructions.

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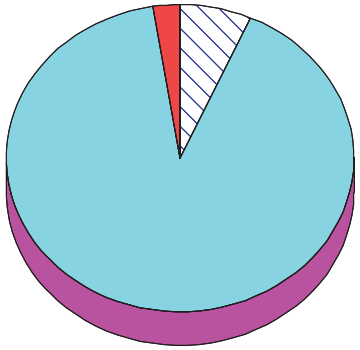
STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

CODONICS, INC. 401(K) PROFIT SHARING PLAN AND TRUST CONSOLIDATION

ALLOCATION OF PLAN ASSETS



- 6.66% COMMON / COLLECTIVE TRUSTS
- 2.55% LOANS
- 0.00% ACCRUED INCOME
- 90.79% MUTUAL FUNDS
- 0.00% PENDING SETTLEMENT FUNDS

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
COMMON / COLLECTIVE TRUSTS					
RIVERSOURCE TRUST STABLE CL F	55,539.1175	11.160	612,350.49	619,816.55	6.27%
RIVERSOURCE TRUST STBL CL F GM	3,444.2753	11.160	38,051.36	38,438.11	0.39%
TOTAL COMMON / COLLECTIVE TRUSTS			650,401.85	658,254.66	6.66%
MUTUAL FUNDS					
JPMORGAN LARGE CAP GROWTH FD A	54,377.7511	31.780	1,261,794.84	1,728,124.93	17.49%
JPMORGAN LARGE CAP GROWTH A GM	7,451.1780	31.780	188,190.56	236,798.44	2.40%
FIRST EAGLE GLOBAL FD CL A	18,281.7422	53.610	862,163.93	980,084.20	9.92%
JANUS TRITON FUND CL A	13,644.2632	23.510	239,156.86	320,776.63	3.25%
JANUS TRITON FUND CL A GM	2,907.3172	23.510	55,511.58	68,351.03	0.69%
JANUS FLEXIBLE BOND FD CL A	38,451.1724	10.370	419,636.27	398,738.66	4.03%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

CODONICS, INC. 401(K) PROFIT SHARING PLAN AND TRUST CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
JANUS FLEXIBLE BOND GM CL A	28,887.6444	10.370	314,250.92	299,564.87	3.03%
ING REAL ESTATE FUND CL A	1,965.3481	16.140	32,494.25	31,720.72	0.32%
ING REAL ESTATE FUND CL A GM	8,916.4325	16.140	146,546.60	143,911.22	1.46%
IVY MID CAP GROWTH FUND CL Y	5,330.8482	23.890	93,963.17	127,353.96	1.29%
IVY MID CAP GROWTH FD CL Y GM	4,234.6797	23.890	82,445.16	101,166.50	1.02%
IVY HIGH INCOME FD CL Y	6,580.4288	8.640	56,587.50	56,854.90	0.58%
TCW EMERGING MARKETS	45.7598	10.830	499.58	495.58	0.01%
TCW EMERGING MARKETS GM	7,177.6971	10.830	83,597.02	77,734.46	0.79%
HENDERSON INTERNAT OPP CL A	1,363.2544	26.980	25,484.34	36,780.60	0.37%
JOHN HANCOCK DISCIPLINED	3,876.9013	17.590	48,837.71	68,194.69	0.69%
JOHN HANCOCK DISCIPLINED GM	9,081.0211	17.590	120,190.94	159,735.16	1.62%
VIRTUS FOREIGN OPPORT FD-A	10,564.4562	27.340	248,519.21	288,832.23	2.92%
VIRTUS FOREIGN OPPORT FD-A GM	7,022.3963	27.340	182,410.87	191,992.31	1.94%
DELAWARE INFLATION	814.8446	8.930	7,333.44	7,276.56	0.07%
BLACKROCK EQ DIVIDEND A	54,098.9339	24.280	1,047,426.15	1,313,522.12	13.29%
BLACKROCK EQ DIVIDEND A GM	12,540.9027	24.280	259,143.21	304,493.12	3.08%
MFS INTERNATIONAL VALUE FD A	8,757.4186	33.720	239,665.59	295,300.16	2.99%
MFS INTERNATIONAL VAL FD A GM	5,940.7191	33.720	166,652.57	200,321.05	2.03%
OPPENHEIMER DEV MKTS FD CL A	488.1320	38.020	15,536.21	18,558.78	0.19%
OPPENHEIMER DEV MKTS CL A-GM	2,710.8976	38.020	93,889.41	103,068.33	1.04%
ALLIANZGI NFJ SMALL-CAP VAL A	20,876.7707	33.160	598,124.93	692,273.72	7.01%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

CODONICS, INC. 401(K) PROFIT SHARING PLAN AND TRUST CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
ALLIANZGI NFJ SML-CP VAL A GM	3,876.4776	33.160	119,117.55	128,544.00	1.30%
BLACKROCK GNMA A	16,778.5768	9.610	174,784.51	161,242.12	1.63%
BLACKROCK GNMA A GM	31,581.5999	9.610	325,384.63	303,499.18	3.07%
TEMPLETON GLOBAL BOND FD CL A	3,712.9171	13.140	48,548.70	48,787.73	0.49%
TEMPLETON GLOBAL BOND A GM	5,946.3673	13.140	79,073.72	78,135.27	0.79%
TOTAL MUTUAL FUNDS			7,636,961.93	8,972,233.23	90.79%
LOANS					
LOAN FUND	252,008.8400	1.000	252,008.84	252,008.84	2.55%
PENDING SETTLEMENT FUNDS					
PENDING SETTLEMENT FUND	25.0000	1.000	25.00	25.00	0.00%
INVESTMENT TOTAL			8,539,397.62	9,882,521.73	100.00%
UNINVESTED CASH			0.00	0.00	0.00%
ACCRUED INCOME			0.02	0.02	0.00%
TOTAL ASSETS			8,539,397.64	9,882,521.75	100.00%

A portion of the balance displayed in the BIF Money Fund or the Merrill Lynch Bank Deposit Program (MLBD Program) may contain a pending deposit. If cash funds are invested / deposited in the BIF or MLBD Program, sweep activity details are available upon request.

Balances include pending activity

CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

December 31, 2013 and 2012

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CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
ANNUAL REPORT INDEX
December 31, 2013 and 2012

The following financial statements and other information of the Codonics, Inc. 401(k) Profit Sharing Plan & Trust are included herewith:

- Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012;
- Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2013 and 2012;
- Notes to Financial Statements.

The following supplemental schedule of the Codonics, Inc. 401(k) Profit Sharing Plan & Trust included in the Annual Report of the Plan on Form 5500 filed with the Department of Labor as of December 31, 2013 is included herewith:

- Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor are not required under the related instructions or are inapplicable and, therefore, have been omitted.

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CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
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BOBER MARKEY FEDOROVICH

CERTIFIED PUBLIC ACCOUNTANTS/BUSINESS ADVISORS
A PROFESSIONAL CORPORATION

AKRON | CLEVELAND

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Codonics, Inc. 401(k) Profit Sharing Plan & Trust
Middleburg Heights, Ohio

Report on the Financial Statements

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Bank of America, N.A. and Mid Atlantic Trust Company, the trustees 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 Bank of America, N.A. held the Plan's investment assets and executed investment transactions as of December 31, 2013 and 2012, and for the period July 1, 2012 through December 31, 2013, and Mid Atlantic Trust Company held the Plan's investment assets and executed investment transactions for the period January 1, 2012 through June 30, 2012. The Plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan administrator by the trustees is complete and accurate.

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MEMBER OF PKF INTERNATIONAL
REGISTERED WITH THE PCAOB

Disclaimer of Opinion

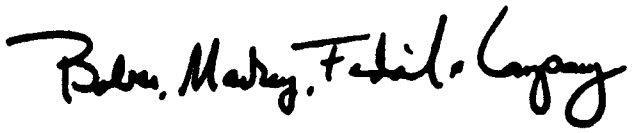
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



BOBER, MARKEY, FEDOROVICH & COMPANY
Akron, Ohio

October 8, 2014

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CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
ASSETS		
Investments, at fair value		
Registered investment companies	$ 8,972,234	$ 7,563,951
Stable value fund	663,374	633,913
	9,635,608	8,197,864
Receivables		
Employee contribution receivable	5,366	-
Notes receivable from participants	252,009	294,828
	257,375	294,828
TOTAL ASSETS	9,892,983	8,492,692
LIABILITIES		
Excess employee contributions liability	11,016	15,672
NET ASSETS AVAILABLE FOR BENEFITS, AT FAIR VALUE	9,881,967	8,477,020
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(5,119)	(17,209)
NET ASSETS AVAILABLE FOR BENEFITS	$ 9,876,848	$ 8,459,811

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

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CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2013 and 2012

	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Dividend and interest income	$ 262,213	$ 224,651
Interest on notes receivable from participants	12,126	12,083
Net appreciation of registered investment companies	1,254,994	626,165
Contributions		
Participant contributions	459,360	501,147
Rollovers from participants	-	19,576
Total contributions	459,360	520,723
TOTAL ADDITIONS	1,988,693	1,383,622
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid	560,733	579,167
Miscellaneous expenses	10,923	1,517
TOTAL DEDUCTIONS	571,656	580,684
NET INCREASE	1,417,037	802,938
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	8,459,811	7,656,873
END OF YEAR	$ 9,876,848	$ 8,459,811

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

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NOTE 1 – DESCRIPTION OF PLAN

The following description of the Codonics, Inc. 401(k) Profit Sharing Plan & Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan covering all employees of Codonics, Inc. (the "Company") who are not covered by a collective bargaining agreement, have attained age 21 and completed 1,000 hours of service during the Plan year. The Plan was established January 1, 1996. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Effective July 1, 2012, the Company appointed Bank of America, N.A. as the new trustee for the Plan. In addition, the Plan adopted the Merrill Lynch Prototype Defined Contribution Plan and Trust effective July 1, 2012.

Contributions

Participants may elect to contribute from 1% to 96% of compensation as a payroll deduction contribution on a pre-tax basis. In addition, the Plan contains a catch-up option for participants who have attained age 50 before the end of the Plan year, permitting them to make additional elective deferrals. Effective January 1, 2013, the Plan was modified to automatically enroll eligible employees, in which the automatic enrollment feature will increase non-participating employees' pre-tax contribution by 1% annually beginning January 1, 2013 and will increase by 1% as of their subsequent anniversary dates up to a maximum contribution of 3%.

The Company may make a yearly discretionary contribution that is determined annually. There were no discretionary contributions made for the years ended December 31, 2013 and 2012. The contributions are subject to certain limitations.

Rollovers

Participant's may transfer eligible cash distributions from any other employer sponsored qualified plan under Section 401(a) or 403(a) of the Internal Revenue Code ("IRC") into the Plan by a direct transfer from such other plan. Additionally, the Plan will accept a direct rollover of an eligible rollover distribution from a qualified plan under Section 401(a) or 403(a) of the IRC or participant rollover contribution of the portion of a distribution from an Individual Retirement Account or Annuity under Section 408(a) or 408(b) that is eligible to be rolled over and would otherwise be includable in gross income.

Forfeitures

Forfeited non-vested accounts are used to reduce Plan expenses. Forfeitures of $8,282 and $919 were used to reduce Plan expenses during the years ended December 31, 2013 and 2012, respectively.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's discretionary contribution and an allocation of Plan earnings. Allocations are based on compensation or participant account balances, as defined in the Plan document. At their discretion, the participants may allocate the contributions among investment funds made available by the Plan. 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 contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of service with 20% vesting after 2 years of service and an additional 20% for each additional year until 100% vested at the end of 6 years of service.

Payment of Benefits

On termination of service, if a participant's account is less than $1,000, the participant must receive a lump-sum amount equal to the value of his or her vested account balance. If the participant's account balance is between $1,000 and $5,000 and the method of distribution is not specified by the participant, an automatic rollover to an Individual Retirement Account is made. If the participant's account exceeds $5,000, the terminated participant may elect to defer distribution until a later date (not later than their normal retirement date).

Notes Receivable from Participants

The Plan allows for loans to participants from their individual account balances, limited to the lesser of $50,000 or 50% of the vested interest. Loan terms shall not exceed 5 years, unless the loan is used for the purchase of a primary residence. Loans are secured by the balance in the participant's account and bear interest at rates prevailing (Prime rate) at the time the loan is made. Principal and interest is paid ratably through payroll deductions.

Administrative Expenses

Administrative expenses of the Plan for are paid by the Company, except for the fees that are offset by forfeited non-vested accounts.

Plan Termination

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

NOTE 2 – SUMMARY OF ACCOUNTING SIGNIFICANT POLICIES

Basis of Accounting

The accounting records of the Plan are prepared on the accrual basis of accounting.

Use of Estimates and Assumptions

In preparing the Plan's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

Fair value estimates are made at a specific point in time based on relevant market information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

Investment Valuation

The Plan's investments are stated at fair value at December 31, 2013 and 2012.

As required by Plan Accounting – Defined Contribution Pension Plans Topic of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. Also, as required, 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 contract from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits are prepared on a contract value basis.

Income Recognition

Investment income consists of interest and dividend income. The net appreciation (depreciation) in the fair value of investments consists of realized gains or losses and the unrealized appreciation (depreciation) on those investments. Dividend income is accrued on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported based on historical cost.

Notes Receivable from Participants

The Plan allows loans in accordance with the Plan document. The loans are carried at the unpaid principal balance plus accrued interest. Loans are deemed distributions by the Plan when they are determined to be in default.

Benefit Payments

Benefits are recorded when paid.

Income Taxes

Under the Income Taxes Topic of the FASB ASC, the Plan administrator is required to identify potential uncertain tax positions taken, assess and quantify those positions and record reserves. As of December 31, 2013 and 2012 and for the years then ended, the Plan administrator has identified no uncertain tax positions.

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.

Subsequent Events

In accordance with the Subsequent Events Topic of the FASB ASC, the Plan has evaluated subsequent events through October 8, 2014, the date the financial statements were available to be issued.

NOTE 3 – SUMMARY OF FINANCIAL DATA CERTIFIED BY TRUSTEES (UNAUDITED)

The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements, which were prepared by Bank of America, N.A. as of December 31, 2013 and 2012, and for the period July 1, 2012 through December 31, 2013, and Mid Atlantic Trust Company for the period January 1, 2012 through June 30, 2012, and furnished to the Plan administrator. The Plan administrator has obtained certifications from these trustees that such information is complete and accurate as of December 31:

	2013	2012
Registered investment companies	$ 8,972,234	$ 7,563,951
Stable value fund	$ 658,255	$ 616,704
Notes receivable from participants	$ 252,009	$ 294,828
Dividend and interest income	$ 262,213	$ 224,651
Interest on notes receivable from participants	$ 12,126	$ 5,783
Net appreciation of registered investment companies	$ 1,254,994	$ 626,165

Interest on notes receivable from participants was included in the certification from Bank of America, N.A. for the period July 1, 2012 through December 31, 2012. The interest on notes receivable from participants amounting to $6,300 for the period January 1, 2012 through June 30, 2012, was not certified by Mid Atlantic Trust Company. The notes receivable from participants as of December 31, 2013 and 2012 was included in the certification from Bank of America, N.A.

NOTE 4 – INVESTMENTS

The Plan's investments are participant-directed accounts invested in a stable value fund and registered investment companies held by Bank of America, N.A. Investments that represent five percent or more of the Plan's net assets are as follows as of December 31:

	2013	2012
RiverSource Trust Stable Capital Fund F	$ 658,255	$ 616,704
Allianz NFJ Small-Cap Value Fund	$ 820,818	$ 644,465
Blackrock Equity Dividend Fund	$ 1,618,015	$ 1,294,635
First Eagle Global Fund	$ 980,084	$ 971,674
Janus Flexible Bond Fund	$ 698,304	$ 732,834
JP Morgan Large Cap Growth Fund	$ 1,964,923	$ 1,492,500
MFS International Value Fund A	$ 495,621	N/A
Blackrock GNMA Fund	N/A	$ 434,143
Virtus Foreign Opportunity Fund	N/A	$ 431,435

Guaranteed Investment Accounts

Effective July 1, 2012, the Plan entered into a guaranteed insurance contract with the Bank of America, N.A. Prior to July 1, 2012, the Plan did not have a guaranteed insurance contract. Bank of America, N.A. maintains the Plan's investments in their general accounts. The accounts are credited with actual earnings on the underlying investments and charged for Plan withdrawals. As described in Note 2, the contract is reported at contract value and the adjustment from fair value is required, as stated on the Statements of Net Assets Available for Benefits.

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. Contract value, as reported to the Plan by Bank of America, N.A., represents contributions made under the contract, plus earnings at guaranteed crediting rates, 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.

Generally, there are no events that could limit the ability of the Plan to transact at contract value paid or in rare circumstances, contract value paid over time. There are no events that allow the issuer to terminate the contract and which require the Plan to settle at an amount different than contract value paid over time.

Fair value measurements

Fair value is a market-based measurement that is determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, the Plan uses a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

- Level 1 – Observable inputs such as quoted prices in active markets;
- Level 2 – Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3 – Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions

The classification of fair value measurements within the hierarchy is based upon the lowest level of input that is significant to the measurement. Valuation methodologies used for assets and liabilities measured at fair value are as follows:

- *Registered investment companies*: Valued based on quoted market prices.
- *Stable value fund*: Valued using the market approach, in which a security's value is determined through reference to prices and information from market transactions for similar or identical assets.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in methods used to value investments.

The following tables sets forth, by level within the fair value hierarchy, the Plan's investments at fair value as of:

	December 31, 2013		
	Level 1	Level 2	Total
Registered investment companies			
Allocation	$ 980,084	$ -	$ 980,084
Fixed income	1,354,100	-	1,354,100
Equities	6,638,050	-	6,638,050
Stable value fund	-	663,374	663,374
	$ 8,972,234	$ 663,374	$ 9,635,608

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	December 31, 2012		
	Level 1	Level 2	Total
Registered investment companies			
Allocation	$ 971,674	$ -	$ 971,674
Fixed income	1,281,688	-	1,281,688
Equities	5,310,589	-	5,310,589
Stable value fund	-	633,913	633,913
	$ 7,563,951	$ 633,913	$ 8,197,864

As there are no level 3 assets, those columns have been excluded from the above tables.

NOTE 5 – TAX STATUS OF THE PLAN

Effective July 1, 2012, the Company adopted a prototype plan of Merrill Lynch, Pierce, Fenner and Smith, Inc. The prototype plan obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Prior to July 1, 2012, the Company operated under a prototype plan of Paychex Retirement Services. The prototype plan obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan had been amended since receiving the determination letter. However, the Plan administrator believed that the Plan was designed and was being operated in compliance with the applicable requirements of IRC. Therefore, no provision for income taxes had been included in the Plan's financial statements.

NOTE 6 – PARTY-IN-INTEREST

Certain Plan investments are in funds managed by Bank of America, N.A. and Mid Atlantic Trust Company, therefore, these transactions are party-in-interest transactions. There are also indirect fees deducted directly from investment earnings of the Plan.

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CODONICS, INC. 401(k) PROFIT SHARING PLAN & TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 34-1367048
PLAN NO. 001
December 31, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	COMMON/COLLECTIVE TRUSTS:			
	RiverSource Trust Stable Capital Fund F	Stable value fund	**	$ 658,255
	REGISTERED INVESTMENT COMPANIES:			
	Allianz NFJ Small-Cap Value Fund	Registered investment company	**	820,818
*	Blackrock Equity Dividend Fund	Registered investment company	**	1,618,015
*	Blackrock GNMA Fund	Registered investment company	**	464,741
	Delaware Inflation Fund	Registered investment company	**	7,277
	First Eagle Global Fund	Registered investment company	**	980,084
	Henderson International Opportunity Fund	Registered investment company	**	36,781
	ING Real Estate Fund	Registered investment company	**	175,632
	Ivy High Income Fund	Registered investment company	**	56,855
	Ivy Mid Cap Growth Fund	Registered investment company	**	228,520
	Janus Flexible Bond Fund	Registered investment company	**	698,304
	Janus Triton Fund	Registered investment company	**	389,128
	John Hancock Disciplined Fund	Registered investment company	**	227,930
	JP Morgan Large Cap Growth Fund	Registered investment company	**	1,964,923
	MFS International Value Fund	Registered investment company	**	495,621
	Oppenheimer Developing Markets Fund	Registered investment company	**	121,627
	TCW Emerging Markets Income Fund	Registered investment company	**	78,230
	Templeton Global Bond Fund	Registered investment company	**	126,923
	Virtus Foreign Opportunity Fund	Registered investment company	**	480,825
				8,972,234
*	NOTES RECEIVABLE FROM PARTICIPANTS	Loans receivable with repayment terms of 1-10 years and interest rate of 4.25%	$ -	252,009
				$ 9,882,498

* Represents a party-in-interest, as defined by ERISA.
** Information is not required for participant-directed investments pursuant to Form 5500 instructions.

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