

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>07/01/2013</u> and ending <u>08/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☒ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>GOUGLER INDUSTRIES, INC. NON-UNION EMPLOYEES DEFINED BENEFIT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1958</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>07/01/1958</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>07/01/1958</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>GOUGLER INDUSTRIES, INC.</u> <u>705 LAKE ST</u> <u>KENT, OH 44240-2738</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-1656244</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>330-673-5826</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>333200</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-1656244</u>	2c Sponsor's telephone number <u>330-673-5826</u>	2d Business code (see instructions) <u>333200</u>	
2b Employer Identification Number (EIN) <u>34-1656244</u>					
2c Sponsor's telephone number <u>330-673-5826</u>					
2d Business code (see instructions) <u>333200</u>					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	01/15/2015	CAROLINE BRICHFORD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address GOUGLER INDUSTRIES, INC. 705 LAKE ST KENT, OH 44240-2738		3b Administrator's EIN 34-1656244
		3c Administrator's telephone number 330-673-5826
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	162
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	29
b Retired or separated participants receiving benefits	6b	70
c Other retired or separated participants entitled to future benefits.....	6c	39
d Subtotal. Add lines 6a , 6b , and 6c	6d	138
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	24
f Total. Add lines 6d and 6e	6f	162
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 08/31/2013

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

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

A Name of plan <u>GOUGLER INDUSTRIES, INC. NON-UNION EMPLOYEES DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>GOUGLER INDUSTRIES, INC.</u>	D Employer Identification Number (EIN) <u>34-1656244</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>5282588</u>
b Actuarial value	2b <u>5240708</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>94</u> <u>4453165</u>
b For terminated vested participants.....	3b <u>39</u> <u>664586</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>68797</u>
(2) Vested benefits	3c(2) <u>1141243</u>
(3) Total active.....	3c(3) <u>29</u> <u>1210040</u>
d Total.....	3d <u>162</u> <u>6327791</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.18 %</u>
6 Target normal cost	6 <u>6438</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>06/16/2014</u>
	Signature of actuary	Date
<u>SETH H. PITASKY, EA, MAA</u>	Type or print name of actuary	<u>14-07321</u>
		Most recent enrollment number
<u>CBIZ RETIREMENT PLAN SERVICES</u>	Firm name	<u>330-644-2044</u>
		Telephone number (including area code)
<u>13680 CLEVELAND AVENUE NW</u> <u>UNIONTOWN, OH 44685</u>	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	19272	313
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	19272	313
10 Interest on line 9 using prior year's actual return of <u>9.71</u> %	1871	30
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		188001
b Interest on (a) using prior year's effective interest rate of <u>6.87</u> % except as otherwise provided (see instructions)		12916
c Total available at beginning of current plan year to add to prefunding balance		200917
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	21143	343

Part III Funding Percentages		
14 Funding target attainment percentage	14	82.48 %
15 Adjusted funding target attainment percentage	15	82.48 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	76.45 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/12/2013	68612	0			
			Totals ►	18(b)	68612
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	67794
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	6438
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		1108569	61356
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	67794
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36		67794
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		67794
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

SCHEDULE 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
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For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 08/31/2013		
A Name of plan GOUGLER INDUSTRIES, INC. NON-UNION EMPLOYEES DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 GOUGLER INDUSTRIES, INC.	D Employer Identification Number (EIN) 34-1656244	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a	60	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	250000	68612
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)	18337	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	139826	462856
	(2) U.S. Government securities	1c(2)	510713	307469
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)	847127	794721
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)	2708322	2777526
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities.....	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	808704	840277
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	5283089	5251461

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5283089	5251461
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	68612	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		68612
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	32	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	23154	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		23186
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	750978	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1024164	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-273186
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-20633	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-20633

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		7905
c Other income.....	2c		254847
d Total income. Add all income amounts in column (b) and enter total.....	2d		60731

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	92359	
(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)		92359
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		92359

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-31628
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: MARTINET RECCHIA

(2) EIN: 34-0876435

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
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.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
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?		X	
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?		X	
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?		X	
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.)	X		
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.)	X		
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 08/31/2013

A Name of plan <u>GOUGLER INDUSTRIES, INC. NON-UNION EMPLOYEES DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GOUGLER INDUSTRIES, INC.</u>	D Employer Identification Number (EIN) <u>34-1656244</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>34-6509682</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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: 0.0% 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): _____

**GOUGLER INDUSTRIES, INC.
THIRD AMENDED AND RESTATED
NON UNION EMPLOYEES DEFINED
BENEFIT PENSION PLAN AND TRUST**

**Financial Statements
And Supplemental Information**

**For the Period Ended October 10, 2014 and
Year Ended June 30, 2013**

GOUGLER INDUSTRIES, INC.
THIRD AMENDED AND RESTATED NON UNION EMPLOYEES
DEFINED BENEFIT PENSION PLAN AND TRUST
AS OF OCTOBER 10, 2013 AND JUNE 30, 2013

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Gougler Industries, Inc.
Third Amended and Restated Non Union Employees
Defined Benefit Pension Plan and Trust
Kent, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Gougler Industries, Inc. Third Amended and Restated Non Union Employees Defined Benefit Pension Plan and Trust, which comprise the statements of net assets available for benefits as of October 10, 2013 and June 30, 2013, and the related statements of changes in net assets available for benefits, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by First Merit Bank N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended October 10, 2013 and June 30, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

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

The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

MARTINET RECCHIA INC

A handwritten signature in cursive script that reads "Martinet Recchia".

Willoughby, Ohio
February 24, 2014

SCHEDULE SB ATTACHMENT
Line 26 – Schedule of Active Participant Data

Plan Name: Gougler Industries, Inc. Non-Union Employees' Defined Benefit Plan

EIN/PN: 34-1656244/001

Valuation Date: July 1, 2013

YEARS OF CREDITED SERVICE										
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Attained Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	3	0	0	0	0	0	0	0	0
30 to 34	0	0	1	0	0	0	0	0	0	0
35 to 39	0	0	1	1	0	0	0	0	0	0
40 to 44	0	1	0	0	1	0	0	0	0	0
45 to 49	0	1	2	0	0	0	1	0	0	0
50 to 54	0	2	1	0	0	0	0	0	0	0
55 to 59	0	0	0	1	0	0	0	0	0	0
60 to 64	0	2	2	0	2	2	0	0	2	0
65 to 69	0	0	0	0	0	0	0	1	0	0
70 & up	0	0	0	1	0	1	0	0	0	0

Section XII

SUMMARY of ASSUMPTIONS

Census Date 7/1/2013

Valuation Interest Rates IRS-Prescribed Three-Segment Rates, for the fourth month prior to the valuation date (Mar).

	24-Month Segment Rates (unadjusted)	24-Month Segment Rates (Limited to the 25-Year Rate Corridor)
Segment I:	1.54%	4.94%
Segment II:	4.28%	6.15%
Segment III:	5.32%	6.76%

The effective rate for the Jul 2013 Plan Year was 6.18%.

Valuation Mortality IRS Prescribed Optional Combined Mortality for Males and Females (1.430(h)(3)-1) for the current Plan Year.

Valuation Assets Two-Year smoothing using a long-term rate of return of 8.00%, limited by the prior year third segment rate of 7.52%, per IRS Notice 2009-22. Actuarial Assets are held to a minimum of 90% and a maximum of 110% of Fair Market Value.

Expenses None assumed.

ASC 960 Assumptions The selection of ASC 960 rates is the Plan Sponsor's view of the long-term rate of return on assets based on the actual trust assets. The rate used this year was 8.00%.

Salary Scale None assumed

Taxable Wage Base Increase Assumption None assumed.

Inflation None assumed.

Marriage 80% of Males and 50% of Females are assumed to be married. The female spouse is assumed to be 3 years younger than the male spouse.

Cost Method The Unit Credit cost method was used to determine the liabilities and normal costs.

Retirement Rates Employees are assumed to retire at age 65.

Section XII

SUMMARY of ASSUMPTIONS

Withdrawal Rates

T-4 LESS GA51M. Below is a sample of representative rates:

Age	Males	Females
20	0.0544	0.0544
25	0.0529	0.0529
30	0.0507	0.0507
35	0.0470	0.0470
40	0.0419	0.0419
45	0.0354	0.0354
50	0.0248	0.0248
55	0.0094	0.0094
60	0.0009	0.0009

Disability Rates

Hallman & Lorber Disability Table (Male). Below is a sample of representative rates:

Age	Males	Females
20	0.0003	0.0003
25	0.0003	0.0003
30	0.0003	0.0003
35	0.0004	0.0004
40	0.0008	0.0008
45	0.0016	0.0016
50	0.0033	0.0033
55	0.0069	0.0069
60	0.0115	0.0115

Changes in non-prescribed assumptions since the last valuation

None.

Estimated Funded Status Using 2016 Assumptions

The liability projecting assumptions as of 2016 use the same assumptions, census, plan benefits and measurement date as the valuation, except for the following Segment Rates: 3.36%, 4.56%, 5.11%.

Estimated Lump Sum Funded Status

The liability estimating Lump Sums as of the valuation date uses the same assumptions, census, plan benefits and measurement date as the valuation, except for the following Segment Rates: 0.97%, 3.76%, 5.01%, and the use of the following mortality table: the table specified under §417(e) for the Plan Year.

GOUGLER INDUSTRIES, INC.
 THIRD AMENDED AND RESTATED NON-UNION EMPLOYEES
 DEFINED BENEFIT PENSION PLAN AND TRUST
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Periods ended	
	October 10, 2013	June 30, 2013
ADDITIONS TO NET ASSETS		
Investment income:		
Interest	\$ -	\$ 57,124
Dividends	20,495	101,498
Miscellaneous	62	-
Net appreciation in fair value of investments	(681,295)	291,007
Employer contributions	-	747,963
Total additions to net assets	(660,738)	1,197,592
DEDUCTIONS FROM NET ASSETS		
Benefits paid directly to participants	138,254	542,744
Transfer of plan assets due to merger	4,484,095	-
Total deductions from net assets	4,622,349	542,744
NET CHANGE	(5,283,087)	654,848
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	5,283,087	4,628,239
End of Year	\$ -	\$ 5,283,087

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

Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**

For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 08/31/2013

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

A Name of plan GOUGLER INDUSTRIES, INC. NON-UNION EMPLOYEES DEFINED BENEFIT PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF GOUGLER INDUSTRIES, INC.		D Employer Identification Number (EIN) 34-1656244
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month 07 Day 01 Year 2013			
2 Assets:			
a Market value		2a	5282588
b Actuarial value		2b	5240708
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....		3a	94 4453165
b For terminated vested participants.....		3b	39 664586
c For active participants:			
(1) Non-vested benefits		3c(1)	68797
(2) Vested benefits		3c(2)	1141243
(3) Total active		3c(3)	29 1210040
d Total		3d	162 6327791
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....		4b	
5 Effective interest rate		5	6.18%
6 Target normal cost		6	6438

Statement by Enrolled Actuary

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

SIGN HERE	SETH H. PITASKY, EA, MAAA 	06/16/2014
Signature of actuary		Date
SETH H. PITASKY, EA, MAAA		1407321
Type or print name of actuary		Most recent enrollment number
CBIZ RETIREMENT PLAN SERVICES		330-644-2044
Firm name		Telephone number (including area code)
13680 CLEVELAND AVENUE NW		
UNIONTOWN OH 44685		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	19272	313
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	19272	313
10 Interest on line 9 using prior year's actual return of <u>9.71%</u>	1871	30
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		188001
b Interest on (a) using prior year's effective interest rate of <u>6.87%</u> except as otherwise provided (see instructions)		12916
c Total available at beginning of current plan year to add to prefunding balance		200917
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	21143	343

Part III Funding Percentages

14 Funding target attainment percentage	14	82.48%
15 Adjusted funding target attainment percentage	15	82.48%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	76.45%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/12/2013	68612	0			
Totals ▶			18(b)	68612	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	67794

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76%
			☐ N/A, full yield curve used
b Applicable month (enter code).....	21b		4
22 Weighted average retirement age	22		65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	6438	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	1108569	61356	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	67794	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	67794	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	67794	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

SCHEDULE SB ATTACHMENT
Line 19 - Discounted Employer Contributions

Plan Name: Gougler Industries, Inc. Non-Union Employees' Defined Benefit Plan
EIN/PN: 34-1656244/001
Valuation Date: July 1, 2013

Total Contributed: \$ 68,612.00

Total Discounted to Valuation Date: \$ 67,794.00

Date	Amount	Plan Year Beginning	Effective Rate of Interest	Amount Discounted	Penalty Rate of Interest	Additional Amount Discounted	Present Value on Date of Valuation
09/12/2013	68,612	07/2013	6.18%	818			67,794

SCHEDULE SB ATTACHMENT

Line 22 - Weighted Average Retirement Age

Plan Name: Gougler Industries, Inc. Non-Union Employees' Defined Benefit Plan

EIN/PN: 34-1656244/001

Valuation Date: July 1, 2013

Each participant is assumed to retire at his/her normal retirement age of 65.

Section XIII SUMMARY of PLAN BENEFITS

Plan Effective Date	July 1, 1958. The plan was last restated effective July 1, 2011.
Eligibility Requirements	An Employee of the Company not covered by a collective bargaining agreement. First day following completion of 1 hour of service. Participant was frozen effective August 31, 2013.
Vesting	100% vesting upon earning 5 Years of Vesting Service.
Accrued Benefit Formula	\$25.50 per Year of Credited Service.
Credited Service	The Elapse Time Method was used.
Vesting Service	The Elapse Time Method was used.
Normal Retirement Age	Upon attainment of 65.
Early Retirement	<u>Eligibility:</u> Upon attainment of age 55 and completion of 10 Years of Service. <u>Benefit:</u> Unreduced at age 62. The accrued benefit is reduced 6% per year for each year preceding age 62.
Disability Retirement	<u>Eligibility:</u> Upon earning 10 Years of Service, and becoming totally and permanently disabled. <u>Benefit:</u> The unreduced Accrued Benefit payable immediately.
Pre-Retirement Death	<u>Eligibility:</u> Upon earning 5 Years of Service. <u>Benefit:</u> The spouse is eligible for 50% of the benefit that would have been payable, if the Participant had live to Early Retirement Eligibility and elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable upon the Participant's Early Retirement Eligibility date.
Normal Form of Payment	Unless otherwise elected, the benefit payable a participant who has been married at least one year is an actuarially equivalent 55% Joint and Survivor benefit. For unmarried participants, the Normal Form is a straight-life annuity.

Section XIII
SUMMARY of PLAN
BENEFITS

Optional Forms

Benefits may be elected from:

- 55% Joint and Survivor
- Straight Life Annuity

**Changes in Plan Benefits
recognized since the last
valuation**

None.

GOUGLER INDUSTRIES, INC.
 THIRD AMENDED AND RESTATED NON-UNION EMPLOYEES
 DEFINED BENEFIT PENSION PLAN AND TRUST
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	October 10, 2013	June 30, 2013
ASSETS		
Investments:		
Cash and cash equivalents	\$ -	\$ 139,886
Corporate bonds	-	847,127
U.S. government securities	-	510,713
Mutual funds	-	808,704
Common stocks	-	2,708,322
Total investments	-	5,014,752
Employer's contribution	-	250,000
Accrued interest receivable	-	18,337
Total receivables	-	268,337
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ -</u>	<u>\$ 5,283,089</u>

GOUGLER INDUSTRIES, INC.
 THIRD AMENDED AND RESTATED NON-UNION EMPLOYEES
 DEFINED BENEFIT PENSION PLAN AND TRUST
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Periods ended	
	October 10, 2013	June 30, 2013
ADDITIONS TO NET ASSETS		
Investment income:		
Interest	\$ -	\$ 57,124
Dividends	20,495	101,498
Miscellaneous	62	-
Net appreciation in fair value of investments	(681,295)	291,007
Employer contributions	-	747,963
Total additions to net assets	(660,738)	1,197,592
DEDUCTIONS FROM NET ASSETS		
Benefits paid directly to participants	138,254	542,744
Transfer of plan assets due to merger	4,484,095	-
Total deductions from net assets	4,622,349	542,744
NET CHANGE	(5,283,087)	654,848
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	5,283,087	4,628,239
End of Year	\$ -	\$ 5,283,087

GOUGLER INDUSTRIES, INC.
THIRD AMENDED AND RESTATED NON-UNION EMPLOYEES
DEFINED BENEFIT PENSION PLAN AND TRUST
NOTES TO THE FINANCIAL STATEMENTS
Period Ended October 10, 2013 and Year Ended June 30, 2013

1. DESCRIPTION OF PLAN

The following brief description of the Gougler Industries, Inc. Third Amended and Restated Non-Union Employees Defined Benefit Pension Plan and Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a defined benefit pension plan covering substantially all non-union employees of Gougler Industries, Inc. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits

Employees with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to the number of years of credited service earned as of the date they cease to accumulate credited years of service, multiplied by the dollar amount in effect at the time they cease to accumulate credited years of service. The Plan permits early retirement at age 55 with a reduced benefit of $\frac{1}{2}\%$ per month for each month retired prior to obtaining the age 62. If employees terminate with at least five years of service, accrued benefits with respect to the date of termination are vested.

Death and Disability Benefits

Following are the types of benefits paid for death and disability:

Disability Retirement – If an employee is totally and permanently disabled after 10 or more years of service, a basic disability benefit equal to the accrued normal retirement benefit is payable.

Pre-Retirement Survivor Benefits (After Age 55) – If an employee dies in service after meeting the eligibility conditions for early retirement, the dependent spouse receives the same benefit as if the employee had retired the day before the employee's death under the survivor option.

Pre-Retirement Survivor Benefits (Before Age 55) – If an employee dies after completing five years of service, the spouse shall receive a monthly benefit equal to the benefit the employee would have received if the employee had retired on the day prior to death with a 50% Joint and Survivor option election in effect. Benefits to the spouse will commence with the month following the date that the employee would have reached age 55.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

GOUGLER INDUSTRIES, INC.
THIRD AMENDED AND RESTATED NON-UNION EMPLOYEES
DEFINED BENEFIT PENSION PLAN AND TRUST
NOTES TO THE FINANCIAL STATEMENTS
Period Ended October 10, 2013 and Year Ended June 30, 2013

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fair Value of Financial Instruments and Income Recognition

Fair values of cash and cash equivalents and long-term investments are based on quoted market prices or pricing models using prevailing financial market information for the year ended June 30, 2013. All Plan assets were transferred to the New Plan before the close of business on October 10, 2013.

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

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present vested employees or their beneficiaries. Benefits under the Plan are based on employees' number of years of credited service. The accumulated plan benefits for active employees are based on their number of years of credited service ending on the date which the benefit information is presented (the valuation date). Benefits payable under all circumstances, retirement, death, disability, and termination of employment, are included to the extent they are deemed attributable to employee years of service rendered at the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary from the Tegrit Group and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant assumptions used in the valuation as of July 1, 2013 were (a) life expectancy of participants (the 1983 Group Annuity Mortality Table was used), (b) retirement age assumptions (the assumed age of retirement was 63) or completion of five years of service if later, but no later than age 65, and (c) investment return. The 2013 valuation includes an assumed average rate of return of 6.440%. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

3. FUNDING POLICY

The Company's contribution policy is to contribute not less than the minimum required contribution as determined under the Internal Revenue Code and ERISA. The minimum required contributions before carryover balances were \$-0- for the period ended October 10, 2013 and \$442,000 for the year ended June 30, 2013. The Company met the minimum funding requirements of the Internal Revenue Code and ERISA for both years.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

GOUGLER INDUSTRIES, INC.
THIRD AMENDED AND RESTATED NON-UNION EMPLOYEES
DEFINED BENEFIT PENSION PLAN AND TRUST
NOTES TO THE FINANCIAL STATEMENTS
Period Ended October 10, 2013 and Year Ended June 30, 2013

4. PLAN TERMINATION

Should the Plan be terminated, retirement income accrued because of Participants' coverage hereunder shall be non-forfeitable as of the termination date. However, a Participant shall have recourse toward satisfaction of such non-forfeitable benefit only from the assets of this Plan or from the Pension Benefit Guaranty Corporation (PBGC), and not from the Company or any of its officers, employees or agents or from any of the fiduciaries under this Plan unless otherwise required by law. After any final expenses have been withdrawn from the Fund, the Company shall cause the amount withdrawn from the Fund to be allocated among the Participants and their Beneficiaries in accordance with Section 4044(a) of ERISA and regulations issued thereunder.

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

Whether all Participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefits obligations, and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

5. TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated June 29, 2012 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

6. TRANSACTIONS WITH PARTIES-IN-INTEREST

The Plan does not consider the Company's contributions to the Plan to be party-in-interest transactions. The Company provides certain accounting, administrative, and investment management services to the Plan for which no fees are charged. The Company also paid all administrative expenses for the Plan for the plan period ended October 10, 2013 and year ended June 30, 2013.

GOUGLER INDUSTRIES, INC.
 THIRD AMENDED AND RESTATED NON-UNION EMPLOYEES
 DEFINED BENEFIT PENSION PLAN AND TRUST
 NOTES TO THE FINANCIAL STATEMENTS
 Period Ended October 10, 2013 and Year Ended June 30, 2013

7. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified as complete and accurate as of the period ended October 10, 2013 and the year ended June 30, 2013.

	October 10, 2013	June 30, 2013
Investments at fair value:		
Cash and cash equivalents	\$ -	\$ 139,886
Corporate bonds	\$ -	\$ 847,127
U.S. government securities	\$ -	\$ 510,713
Mutual funds	\$ -	\$ 808,704
Common stocks	\$ -	\$ 2,708,322
Accrued interest receivable	\$ -	\$ 18,337
Interest	\$ -	\$ 57,124
Dividends	\$ 20,495	\$ 101,498
Net appreciation (depreciation) in fair value of investments	\$ (681,295)	\$ 291,007

8. INVESTMENTS

There were no investments representing more than 5% of the Plan's net assets available for benefits for the period ended October 10, 2013 and the year ended June 30, 2013.

There were no single transactions that exceeded 5% or more of the Plan's net assets for the period ended October 10, 2013 and the year ended June 30, 2013.

9. RISKS AND UNCERTAINTIES

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

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

GOUGLER INDUSTRIES, INC.
 THIRD AMENDED AND RESTATED NON-UNION EMPLOYEES
 DEFINED BENEFIT PENSION PLAN AND TRUST
 NOTES TO THE FINANCIAL STATEMENTS
 Period Ended October 10, 2013 and Year Ended June 30, 2013

10. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 for the year ended June 30, 2013. There were no assets at the period ended October 10, 2013.

	Amounts per Financial Statements	Activity in Registered Investments Co.	Amounts per Schedule H of Form 5500
Net gain (loss) on sale of assets	\$ -	\$ 1,976	\$ 1,976
Unrealized appreciation (depreciation) of assets - other	289,128	(7,091)	282,037
Net investment gain (loss) from registered investment companies	-	6,948	6,948
	<u>\$ 289,128</u>	<u>\$ 1,833</u>	<u>\$ 290,961</u>

All unrealized appreciation (depreciation) of assets and gains (losses) from sales of assets were reported as net appreciation in fair market value of investments for financial statement purposes and reported individually on Schedule H of the Form 5500.

11. FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy, which requires an entity to maximize the use of observable inputs when measuring fair value.

The following provides a description of the three levels of inputs that may be used to measure fair value under the standard, the types of plan investments that fall under each category, and the valuation methodologies used to measure these investments at fair value.

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Investments – The fair value of common stock, most corporate bonds, and U.S. government securities are based on quoted market price on the active market on which the individual securities are traded. Mutual funds are valued at the net asset value of shares held by the Plan at the end of its fiscal year. The net asset value is quoted in an active market.

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

GOUGLER INDUSTRIES, INC.
THIRD AMENDED AND RESTATED NON-UNION EMPLOYEES
DEFINED BENEFIT PENSION PLAN AND TRUST
NOTES TO THE FINANCIAL STATEMENTS
Period Ended October 10, 2013 and Year Ended June 30, 2013

11. FAIR VALUE MEASUREMENTS – continued

There have not been any changes in the methodologies used as of June 30, 2013.

<u>June 30, 2013</u>	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Available -for-sale debt securities:				
Corporate bonds:				
A+ credit rating	\$ 52,108	\$ 52,108	\$ -	\$ -
A credit rating	158,614	158,614	-	-
A- credit rating	215,492	215,492	-	-
BBB+ credit rating	205,969	205,969	-	-
BBB credit rating	214,944	214,944	-	-
Total corporate bonds	<u>\$ 847,127</u>	<u>\$ 847,127</u>	<u>\$ -</u>	<u>\$ -</u>
U.S. government securities				
Financial institutions	\$ 309,681	\$ 309,681	\$ -	\$ -
Treasury notes	201,032	201,032	-	-
Total U.S. gov't securities	<u>\$ 510,713</u>	<u>\$ 510,713</u>	<u>\$ -</u>	<u>\$ -</u>
Available-for-sale equity securities:				
Mutual funds:				
Bond funds	\$ 293,525	\$ 293,525	\$ -	\$ -
Floating Rate funds	49,466	49,466	-	-
Equity funds	318,846	318,846	-	-
Inflation Protected funds	72,644	72,644	-	-
Short Term Income funds	74,223	74,223	-	-
Total mutual funds	<u>\$ 808,704</u>	<u>\$ 808,704</u>	<u>\$ -</u>	<u>\$ -</u>
Common stocks:				
Consumer discretionary	\$ 280,456	\$ 280,456	\$ -	\$ -
Consumer staples	277,834	277,834	-	-
Healthcare	287,064	287,064	-	-
Energy	358,658	358,658	-	-
Materials	62,532	62,532	-	-
Financial	476,142	476,142	-	-
Industrials	390,924	390,924	-	-
Information technology	260,804	260,804	-	-
Telecomm services	88,642	88,642	-	-
Utilities	225,266	225,266	-	-
Total common stocks	<u>\$ 2,708,322</u>	<u>\$ 2,708,322</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE SB ATTACHMENT

Line 32 - Amortization Bases Used in the Valuation

Plan Name: Gougler Industries, Inc. Non-Union Employees' Defined Benefit Plan

EIN/PN: 34-1656244/001

Valuation Date: July 1, 2013

Original Valuation	Remaining Years	Amortization Type	Outstanding Balance	Current Year Amortization
7/1/2013	7	7 year	(36,329)	(1,011)
7/1/2012	6	7 year	(572,897)	(18,040)
7/1/2011	5	7 year	818,079	29,960
7/1/2010	4	7 year	648,460	29,004
7/1/2008	2	7 year	251,256	21,443