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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div><br><br><b>This Form is Open to Public Inspection</b> |
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| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>07/09/2014</u> |                                                                                                                                                                                                                                                                                                                                                 |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____ |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input checked="" type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months).                                                                                 |
| <b>C</b> If the plan is a collectively-bargained plan, check here. ....                                  | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                        |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                                                                                                                       |

|                                                                                                                                                                                                                            |                                                                     |                                                                  |                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------|
| <b>Part II</b>                                                                                                                                                                                                             | <b>Basic Plan Information</b> —enter all requested information      |                                                                  |                                                             |
| <b>1a</b> Name of plan<br><u>K.O.I. ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>                                                                                                                                    | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>005</u>                                                       |                                                             |
|                                                                                                                                                                                                                            | <b>1c</b> Effective date of plan<br><u>01/01/1999</u>               |                                                                  |                                                             |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><u>K.O.I. ENTERPRISES, INC.</u><br><br><u>2701 SPRING GROVE AVENUE</u><br><u>CINCINNATI, OH 45250</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>31-1674888</u> | <b>2c</b> Plan Sponsor's telephone number<br><u>513-357-2428</u> | <b>2d</b> Business code (see instructions)<br><u>441300</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.

|                                                                                                                                                                                                                                                                 |                                                   |      |                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------|---------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                                                                                                                                                                                | Filed with authorized/valid electronic signature. |      |                                                               |
|                                                                                                                                                                                                                                                                 | Signature of plan administrator                   | Date | Enter name of individual signing as plan administrator        |
| <b>SIGN HERE</b>                                                                                                                                                                                                                                                |                                                   |      |                                                               |
|                                                                                                                                                                                                                                                                 | Signature of employer/plan sponsor                | Date | Enter name of individual signing as employer or plan sponsor  |
| <b>SIGN HERE</b>                                                                                                                                                                                                                                                |                                                   |      |                                                               |
|                                                                                                                                                                                                                                                                 | 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)<br><u>JAMES P. SCHLACHTER</u><br><u>J. P. SCHLACHTER &amp; ASSOCIATES, INC.</u><br><u>6934 MIAMI AVENUE, SUITE 18</u><br><u>CINCINNATI, OH 45243</u> |                                                   |      | Preparer's telephone number (optional)<br><u>513-272-6402</u> |
|                                                                                                                                                                                                                                                                 |                                                   |      |                                                               |

|                                                                                                                                                                                                  |                                     |                                                           |                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                         |                                     | <b>3b</b> Administrator's EIN                             |                                                                                                                                   |
|                                                                                                                                                                                                  |                                     | <b>3c</b> Administrator's telephone number                |                                                                                                                                   |
|                                                                                                                                                                                                  |                                     |                                                           |                                                                                                                                   |
| <b>4</b> 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:           |                                     | <b>4b</b> EIN                                             |                                                                                                                                   |
| <b>a</b> Sponsor's name                                                                                                                                                                          |                                     | <b>4c</b> PN                                              |                                                                                                                                   |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                          |                                     | <b>5</b>                                                  | 935                                                                                                                               |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |                                     |                                                           |                                                                                                                                   |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                          |                                     | <b>6a(1)</b>                                              | 734                                                                                                                               |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                |                                     | <b>6a(2)</b>                                              | 0                                                                                                                                 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                              |                                     | <b>6b</b>                                                 | 0                                                                                                                                 |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                |                                     | <b>6c</b>                                                 | 0                                                                                                                                 |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....                                                                                                                    |                                     | <b>6d</b>                                                 | 0                                                                                                                                 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                       |                                     | <b>6e</b>                                                 | 0                                                                                                                                 |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....                                                                                                                                        |                                     | <b>6f</b>                                                 | 0                                                                                                                                 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                  |                                     | <b>6g</b>                                                 | 0                                                                                                                                 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                       |                                     | <b>6h</b>                                                 | 0                                                                                                                                 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                              |                                     | <b>7</b>                                                  |                                                                                                                                   |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E    2K    2P                   |                                     |                                                           |                                                                                                                                   |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                      |                                     |                                                           |                                                                                                                                   |
| <b>9a</b> Plan funding arrangement (check all that apply)                                                                                                                                        |                                     | <b>9b</b> Plan benefit arrangement (check all that apply) |                                                                                                                                   |
| (1)                                                                                                                                                                                              | <input type="checkbox"/>            | Insurance                                                 |                                                                                                                                   |
| (2)                                                                                                                                                                                              | <input type="checkbox"/>            | Code section 412(e)(3) insurance contracts                |                                                                                                                                   |
| (3)                                                                                                                                                                                              | <input checked="" type="checkbox"/> | Trust                                                     |                                                                                                                                   |
| (4)                                                                                                                                                                                              | <input type="checkbox"/>            | General assets of the sponsor                             |                                                                                                                                   |
| (1)                                                                                                                                                                                              | <input type="checkbox"/>            | Insurance                                                 |                                                                                                                                   |
| (2)                                                                                                                                                                                              | <input type="checkbox"/>            | Code section 412(e)(3) insurance contracts                |                                                                                                                                   |
| (3)                                                                                                                                                                                              | <input checked="" type="checkbox"/> | Trust                                                     |                                                                                                                                   |
| (4)                                                                                                                                                                                              | <input type="checkbox"/>            | General assets of the sponsor                             |                                                                                                                                   |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                |                                     |                                                           |                                                                                                                                   |
| <b>a Pension Schedules</b>                                                                                                                                                                       |                                     | <b>b General Schedules</b>                                |                                                                                                                                   |
| (1)                                                                                                                                                                                              | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/>                       | <b>R</b> (Retirement Plan Information)                                                                                            |
| (2)                                                                                                                                                                                              | <input type="checkbox"/>            | <input type="checkbox"/>                                  | <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary |
| (3)                                                                                                                                                                                              | <input type="checkbox"/>            | <input type="checkbox"/>                                  | <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                               |
| (1)                                                                                                                                                                                              | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/>                       | <b>H</b> (Financial Information)                                                                                                  |
| (2)                                                                                                                                                                                              | <input type="checkbox"/>            | <input type="checkbox"/>                                  | <b>I</b> (Financial Information – Small Plan)                                                                                     |
| (3)                                                                                                                                                                                              | <input type="checkbox"/>            | <input type="checkbox"/>                                  | <b>A</b> (Insurance Information)                                                                                                  |
| (4)                                                                                                                                                                                              | <input type="checkbox"/>            | <input type="checkbox"/>                                  | <b>C</b> (Service Provider Information)                                                                                           |
| (5)                                                                                                                                                                                              | <input type="checkbox"/>            | <input type="checkbox"/>                                  | <b>D</b> (DFE/Participating Plan Information)                                                                                     |
| (6)                                                                                                                                                                                              | <input type="checkbox"/>            | <input type="checkbox"/>                                  | <b>G</b> (Financial Transaction Schedules)                                                                                        |

**Part III****Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>07/09/2014</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><u>K.O.I. ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>                                                                                                                                                                                   |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>005</u>                    |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>K.O.I. ENTERPRISES, INC.</u>                                                                                                                                                                         |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><u>31-1674888</u>                                       |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       | 1076                  | 0               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    | 304303                | 0               |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> | 11205171              |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 11510550              | 0               |

**Liabilities**

|                                                                           |           |         |  |
|---------------------------------------------------------------------------|-----------|---------|--|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |         |  |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |         |  |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 7292223 |  |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 136436  |  |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 7428659 |  |

**Net Assets**

|                                                           |           |         |   |
|-----------------------------------------------------------|-----------|---------|---|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 4081891 | 0 |
|-----------------------------------------------------------|-----------|---------|---|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1209769    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 1209769   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            |           |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 179        |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 179       |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 13449890   |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 11195807   |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 2254083   |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            |           |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts.....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts.....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            |           |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 3464031   |

**Expenses**

|                                                                                     |       |        |         |
|-------------------------------------------------------------------------------------|-------|--------|---------|
| e Benefit payment and payments to provide benefits:                                 |       |        |         |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 953950 |         |
| (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) |        | 953950  |
| f Corrective distributions (see instructions).....                                  | 2f    |        |         |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |        |         |
| h Interest expense.....                                                             | 2h    |        | 132247  |
| 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) |        |         |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 1086197 |

**Net Income and Reconciliation**

|                                                         |       |  |         |
|---------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 2377834 |
| l Transfers of assets:                                  |       |  |         |
| (1) To this plan.....                                   | 2l(1) |  |         |
| (2) From this plan.....                                 | 2l(2) |  | 6459725 |

**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: MUNNINGHOFF, LANGE & COMPANY

(2) EIN: 31-1070008

**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 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> 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  |        |
| <b>d</b> 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  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |        |
| <b>g</b> 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  |        |
| <b>h</b> 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  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                |     | X  |        |
| <b>j</b> 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   |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           | X   |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?.....                                                                                                                                             |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                      |     |    |        |

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

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

| 5b(1) Name of plan(s)         | 5b(2) EIN(s) | 5b(3) PN(s) |
|-------------------------------|--------------|-------------|
| KOI EMPLOYEES RETIREMENT PLAN | 31-0721381   | 333         |
|                               |              |             |
|                               |              |             |
|                               |              |             |
|                               |              |             |

**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)

|                                                            |                                    |
|------------------------------------------------------------|------------------------------------|
| <b>6a</b> Name of trust<br>KOI ENTERPRISES INC. ESOP TRUST | <b>6b</b> Trust's EIN<br>392047879 |
|------------------------------------------------------------|------------------------------------|

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 07/09/2014

|                                                                                                  |                                                                    |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>K.O.I. ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>           | <b>B</b> Three-digit plan number (PN) ▶<br><u>005</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>K.O.I. ENTERPRISES, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-1674888</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> |
| <b>2</b> 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):<br><br>EIN(s): <u>39-2047879</u> |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....                                                                                                                                                                                                                             | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                                                                                                                 | <b>6b</b>                    |                             |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                                          | <b>6c</b>                    |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....                                                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                                         |                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                     | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**KOI ENTERPRISES, INC.  
EMPLOYEE STOCK OWNERSHIP PLAN**

**FINANCIAL STATEMENTS AND  
AUDITORS' REPORT**

**For the Period from January 1, 2014 to July 9, 2014  
and the Year Ended December 31, 2013**

**KOI ENTERPRISES, INC.  
EMPLOYEE STOCK OWNERSHIP PLAN**

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## Independent Auditors' Report

Trustees  
KOI Enterprises, Inc. Employee Stock Ownership Plan  
Cincinnati, Ohio

### **Report on the Financial Statements**

We have audited the financial statements of KOI Enterprises, Inc. Employee Stock Ownership Plan, which comprise the statement of net assets available for benefits as of December 31, 2013 (ongoing), and the related statement of changes in net assets available for benefits for the year ended December 31, 2013 (ongoing), the statement of net assets available for benefits as of July 9, 2014 (in liquidation), the related statement of changes in net assets available for benefits for the period from January 1, 2014, to July 9, 2014 (in liquidation), 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.

### **Auditor's Responsibility**

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

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

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

### **Opinion**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the net assets available for benefits of KOI Enterprises, Inc. Employee Stock Ownership Plan, as of December 31, 2013, the changes in net assets available for benefits for the year ended December 31, 2013, its net assets available for benefits as of July 9, 2014 in liquidation, the changes in its net assets available for benefits for the period from January 1, 2014, to July 9, 2014, in liquidation, in accordance with accounting principles generally accepted in the United States of America applied on the basis described in the Basis of Accounting paragraph.

### **Basis of Accounting**

As described in Note 10 to the financial statements, the board of directors of K.O.I. Enterprises Inc., the plan sponsor, voted on June 20, 2014 to liquidate and merge the Plan. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which net assets available for benefits are stated, from the ongoing plan basis used in presenting the 2013 financial statements to the liquidation basis used in presenting the 2014 financial statements. Our opinion is not modified with respect to that matter.

### **Report on Supplementary Information**

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



May 15, 2015  
Covington, KY

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**STATEMENTS OF NET ASSETS**  
**AVAILABLE FOR BENEFITS (ONGOING)**  
**December 31, 2013**

|                                                                                 | <b>2013</b>                |                              |                            |
|---------------------------------------------------------------------------------|----------------------------|------------------------------|----------------------------|
|                                                                                 | <b><u>Allocated</u></b>    | <b><u>Unallocated</u></b>    | <b><u>Total</u></b>        |
| <b>Assets:</b>                                                                  |                            |                              |                            |
| Investment in KOI Enterprises, Inc.<br>common stock, at estimated<br>fair value | \$ 6,506,095               | \$ 4,699,076                 | \$ 11,205,171              |
| Cash and cash equivalents                                                       | -                          | 1,076                        | 1,076                      |
| Accounts receivable from sponsor                                                | -                          | 304,303                      | 304,303                    |
| <b>Total assets</b>                                                             | <b><u>6,506,095</u></b>    | <b><u>5,004,455</u></b>      | <b><u>11,510,550</u></b>   |
| <b>Liabilities:</b>                                                             |                            |                              |                            |
| Accounts payable                                                                | -                          | 1,056                        | 1,056                      |
| Accrued Interest payable                                                        | -                          | 135,379                      | 135,379                    |
| Loans payable                                                                   | -                          | 7,292,224                    | 7,292,224                  |
| <b>Total liabilities</b>                                                        | <b><u>-</u></b>            | <b><u>7,428,659</u></b>      | <b><u>7,428,659</u></b>    |
| <b>Net assets (deficit) available<br/>for plan benefits</b>                     | <b><u>\$ 6,506,095</u></b> | <b><u>\$ (2,424,204)</u></b> | <b><u>\$ 4,081,891</u></b> |

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

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**AVAILABLE FOR BENEFITS (ONGOING)**  
**Year Ended December 31, 2013**

|                                                                                                     | <u>Allocated</u>           | <u>Unallocated</u>           | <u>Total</u>               |
|-----------------------------------------------------------------------------------------------------|----------------------------|------------------------------|----------------------------|
| <b>Additions to net assets:</b>                                                                     |                            |                              |                            |
| Investment income:                                                                                  |                            |                              |                            |
| Net unrealized depreciation in the<br>estimated fair value of investments                           | <u>\$ (19,791)</u>         | <u>\$ (16,169)</u>           | <u>\$ (35,960)</u>         |
| Contributions:                                                                                      |                            |                              |                            |
| Employer                                                                                            | -                          | 1,217,212                    | 1,217,212                  |
| Allocation of 10,106 shares of common<br>stock of KOI Enterprises, Inc., at<br>estimated fair value | <u>607,816</u>             | <u>-</u>                     | <u>607,816</u>             |
|                                                                                                     | <u>607,816</u>             | <u>1,217,212</u>             | <u>1,825,028</u>           |
| <b>Total additions to net assets</b>                                                                | <u>588,025</u>             | <u>1,201,043</u>             | <u>1,789,068</u>           |
| <b>Deductions from net assets</b>                                                                   |                            |                              |                            |
| Interest expense                                                                                    | -                          | 559,748                      | 559,748                    |
| Distributions to participants                                                                       | 418,939                    | -                            | 418,939                    |
| Allocation of 10,106 shares of common<br>stock of KOI Enterprises, Inc., at<br>estimated fair value | <u>-</u>                   | <u>607,816</u>               | <u>607,816</u>             |
| <b>Total deductions from net assets</b>                                                             | <u>418,939</u>             | <u>1,167,564</u>             | <u>1,586,503</u>           |
| <b>Net increase</b>                                                                                 | 169,086                    | 33,479                       | 202,565                    |
| <b>Net assets (deficit) available for benefits:</b>                                                 |                            |                              |                            |
| <b>Beginning of year</b>                                                                            | <u>6,337,009</u>           | <u>(2,457,683)</u>           | <u>3,879,326</u>           |
| <b>End of year</b>                                                                                  | <u><u>\$ 6,506,095</u></u> | <u><u>\$ (2,424,204)</u></u> | <u><u>\$ 4,081,891</u></u> |

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

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**STATEMENTS OF NET ASSETS IN LIQUIDATION**  
**AVAILABLE FOR BENEFITS**  
**July 9, 2014**

|                                                                                 | <b>2014</b>             |                           |                     |
|---------------------------------------------------------------------------------|-------------------------|---------------------------|---------------------|
|                                                                                 | <b><u>Allocated</u></b> | <b><u>Unallocated</u></b> | <b><u>Total</u></b> |
| <b>Assets:</b>                                                                  |                         |                           |                     |
| Investment in KOI Enterprises, Inc.<br>common stock, at estimated<br>fair value | \$ -                    | \$ -                      | \$ -                |
| Cash and cash equivalents                                                       | -                       | -                         | -                   |
| Accounts receivable from sponsor                                                | -                       | -                         | -                   |
| <b>Total assets</b>                                                             | -                       | -                         | -                   |
| <b>Liabilities:</b>                                                             |                         |                           |                     |
| Accounts payable                                                                | -                       | -                         | -                   |
| Accrued Interest payable                                                        | -                       | -                         | -                   |
| Loans payable                                                                   | -                       | -                         | -                   |
| <b>Total liabilities</b>                                                        | -                       | -                         | -                   |
| <b>Net assets (deficit) available<br/>for plan benefits</b>                     | <u>\$ -</u>             | <u>\$ -</u>               | <u>\$ -</u>         |

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

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**IN LIQUIDATION AVAILABLE FOR BENEFITS**  
**For the Period from January 1, 2014 to July 9, 2014**

|                                                                                               | <u>Allocated</u> | <u>Unallocated</u> | <u>Total</u>     |
|-----------------------------------------------------------------------------------------------|------------------|--------------------|------------------|
| <b>Additions to net assets:</b>                                                               |                  |                    |                  |
| Investment income:                                                                            |                  |                    |                  |
| Mutual fund dividends                                                                         | \$ 135           | \$ 44              | \$ 179           |
| Net gain on sale of assets                                                                    | 1,085            | 2,252,998          | 2,254,083        |
|                                                                                               | <u>1,220</u>     | <u>2,253,042</u>   | <u>2,254,262</u> |
| Contributions:                                                                                |                  |                    |                  |
| Employer                                                                                      | -                | 1,209,769          | 1,209,769        |
| Allocation of 15,106 shares of common stock of KOI Enterprises, Inc., at estimated fair value | 906,360          | -                  | 906,360          |
|                                                                                               | <u>906,360</u>   | <u>1,209,769</u>   | <u>2,116,129</u> |
| <b>Total additions to net assets</b>                                                          | <u>907,580</u>   | <u>3,462,811</u>   | <u>4,370,391</u> |
| <b>Deductions from net assets</b>                                                             |                  |                    |                  |
| Interest expense                                                                              | -                | 132,247            | 132,247          |
| Distributions to participants                                                                 | 953,950          | -                  | 953,950          |
| Allocation of 15,106 shares of common stock of KOI Enterprises, Inc., at estimated fair value | -                | 906,360            | 906,360          |
|                                                                                               | <u>953,950</u>   | <u>1,038,607</u>   | <u>1,992,557</u> |
| <b>Total deductions from net assets</b>                                                       | <u>953,950</u>   | <u>1,038,607</u>   | <u>1,992,557</u> |
| <b>Net increase (decrease)</b>                                                                | (46,370)         | 2,424,204          | 2,377,834        |
| <b>Transfer of Plan assets due to merger</b>                                                  | (6,459,725)      | -                  | (6,459,725)      |
| <b>Net assets (deficit) available for benefits:</b>                                           |                  |                    |                  |
| Beginning of period                                                                           | 6,506,095        | (2,424,204)        | 4,081,891        |
| End of period                                                                                 | <u>\$ -</u>      | <u>\$ -</u>        | <u>\$ -</u>      |

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

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 1 – PLAN DESCRIPTION**

The following brief description of the KOI Enterprises, Inc. Employee Stock Ownership Plan (the plan) is provided for general information purposes only. Participants should refer to the plan agreement for complete information.

As further discussed in Note 10, the Plan was liquidated and merged into K.O.I. Employees Retirement Plan as July 9, 2014.

KOI Enterprises, Inc. (company) established the KOI Enterprises, Inc. Employee Stock Ownership Plan effective as of January 1, 1999. The plan was amended and operated, in relevant part, as a leveraged employee stock ownership plan (ESOP), and was designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC) of 1986, as amended (code) and was subject to the applicable provisions of ERISA. The plan was administered by the Employee Stock Ownership Plan Committee comprising of one or more individuals appointed by the sponsor company's Board of Directors. The company assumed all administrative expenses for operation of the plan. The trust department of an independent third-party bank was the plan's Trustee.

The plan purchased company common shares using the proceeds of a loan from the company (NOTE 7) guaranteed by the unallocated shares of company common stock held in a trust established under the plan. The borrowing is to be repaid over a period of twenty-two years by fully deductible company contributions to the trust fund. As the plan makes each payment of principal, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the Code. Shares are fully vested upon completion of six years of service.

The borrowing is collateralized by the unallocated shares of common stock and is guaranteed by the company. The lender has no rights against shares of common stock once they are allocated under the ESOP. Accordingly, the financial statements of the plan as of July 9, 2014 and December 31, 2013 and for the periods ending July 9, 2014 and December 31, 2013 present separately the assets and liabilities and changes therein pertaining to:

- a) the accounts of employees with vested rights in allocated common stock (allocated) and
- b) common stock not yet allocated to employees (unallocated).

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 1 - DESCRIPTION OF THE PLAN (Continued)**

Eligibility

Employees of the company and its participating subsidiaries are generally eligible to participate in the plan after one year of service providing they worked at least 1,000 hours during such plan year and have reached the age of twenty-one. Participants who do not have at least 1,000 hours of service during such plan year or are not employed on the last working day of a plan year are generally not eligible for an allocation of company contributions for such year.

Payment of Benefits

No distributions from the plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), or otherwise terminates employment with the company and its participating subsidiaries. Distributions are made in cash or, if a participant elects, in the form of company common shares plus cash for any fractional share. See Note 10 Plan Liquidation and Merger into 401k Plan, effective April 1, 2014, all distributions were made in cash.

Under the provisions of the plan, the company is obligated to repurchase participant shares, which have been distributed under the terms of the plan as long as the shares are not publicly traded or if the shares are subject to trading limitations. During 2014 and 2013, the company repurchased from participants 137 and 6,936 shares, respectively at prices determined from the independent appraisal.

Voting Rights

Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. If the participants fail to notify the Trustee on how to vote their shares, the Trustee will vote their shares, together with the unallocated shares, as the Trustee determines in its discretion. Under certain unusual conditions, the Trustee may override the voting directions of Participants and vote the shares in its own discretion, but only in the best interest of plan participants and beneficiaries.

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 1 - DESCRIPTION OF THE PLAN (Continued)**

Plan Termination

The company reserves the right to terminate the plan at any time, subject to plan provisions. Upon such termination of the plan, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary at the time prescribed by the plan terms and the IRC. Upon termination of the plan, the Employee Benefits Administration Committee shall direct the Trustee to pay all liabilities and expenses of the trust fund and to sell shares of financial common stock held in the loan suspense account to the extent it determines such sale to be necessary in order to repay the loan.

Participant Accounts

The plan is a defined contribution plan under which a separate individual account is established for each participant. As of the last day of each plan year, (i.) shares of company common stock contributed to the plan for that plan year, (ii.) shares of company common stock released from the Suspense Account and (iii.) shares of company common stock forfeited under the plan during that period, shall be allocated among and credited to the ESOP stock accounts of participants who made a "Salary Reduction Election" in the K.O.I Employees Retirement Plan during such plan year and were employed by an Employer on the last day of the plan year. Effective April 1, 2014, the Plan was amended that all participants shall be fully vested and not forfeitable.

Vesting

Vesting in the company's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after six years of credited service. Effective April 1, 2014, the Plan was amended that all participants shall be fully vested and not forfeitable.

Put Option

Under Federal income tax regulations, the employer stock is held by the plan and its participants and is not readily tradable on an established market, or is subject to trading limitations includes a put option. The put option is a right to demand that the company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock.

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 1 - DESCRIPTION OF THE PLAN (Continued)**

Put Option (Continued)

The company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in company common stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25 percent of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify may transfer to any of the investment funds offered by the KOI Employees Retirement Plan. See Note 10 Plan Liquidation and Merger into 401k Plan.

Participant Accounts and Forfeitures

Employer contributions and plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation for the plan year. Forfeitures of terminated nonvested account balances allocated to remaining participants at July 9, 2014 and December 31, 2013 totaled \$0 and \$5,779, respectively. Plan earnings are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances. The Plan was amended effective April 1, 2014, any shares of Company Stock released from the Suspense Account as a result of contributions made during 2014 and any shares of Company Stock forfeited under the Plan on or before March 31, 2014 shall be allocated among and credited to the ESOP Stock Accounts of Participants who made a "Salary Reduction Election" in the K.O.I. Employees Retirement Plan during the period from January 1 2014 until March 31, 2014 and were employed by an Employer on March 31, 2014, to the extent permitted by the contribution limitation provisions pro rata and based upon the Compensation paid to them by the Employers from January 1, 2014 until March 31, 2014.

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements of the plan as of July 9, 2014 and for the period then ended are prepared on the liquidation basis of accounting.

The financial statements of the plan as of December 31, 2013 were prepared on the accrual basis of accounting.

Use of Estimates

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

Risk and Uncertainties

The plan investments consist primarily of the Company's stock, which is exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with the investment in the common stock and to uncertainties inherent in the estimations and assumptions process, it is at least reasonable possible that changes in the value of the common stock 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. See Note 10 Plan Liquidation and Merger into 401k Plan, effective April 1, 2014, all shares were sold.

Investment Valuation and Income Recognition

The shares of company common stock are valued at estimated fair value. Fair value is determined by annual independent appraisals. See Note 6 for discussion of fair value measurements. Dividend income is accrued on the ex-dividend date. Purchases and sales of securities are reported on the trade-date basis. Realized gains and losses from security transactions are reported on the average cost method. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Payment of Benefits

Benefits are recorded when paid.

Operating Expenses

All expenses of maintaining the plan are paid by the company.

Subsequent Events

The plan has evaluated subsequent events through May 15, 2015, the date the financial statements were available to be issued.

**NOTE 3 – TAX STATUS**

The plan was designed to qualify under Code Section 4975(e)(7). The Internal Revenue Service has determined and informed the company by a letter dated November 20, 2014, that the plan was qualified and the trust established under the plan was tax-exempt, under the appropriate sections of the IRC. The plan has been amended since receiving the determination letter. However, the plan administrator and the plan's tax counsel believe that the plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not be sustained upon examination by the Internal Revenue Service.

The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of July 9, 2014, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for the years prior to 2012.

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 4 – ADMINISTRATION OF PLAN ASSETS**

The Plan's assets, which consist principally of Sponsor Company common shares, are held by the Trustee of the Plan. See Note 10 Plan Liquidation and Merger into 401k Plan, effective April 1, 2014, all shares were sold.

Company contributions are held and managed by the Trustee, which invests cash received, interest, and dividend income and makes distributions to participants. The trustee also administers the payment of interest and principal on the loans, which is reimbursed to the Trustee through contributions as determined by the Company.

Certain administrative functions are performed by officers or employees of the Company or its subsidiaries. No such officer or employee receives compensation from the Plan. Administrative expenses for the Trustee's fees are paid directly by the Company.

**NOTE 5 – INVESTMENTS**

The Plan's investment in Sponsor Company common shares at July 9, 2014 and December 31, 2013 is as follows:

|                      | <u><b>2014</b></u>      |                           | <u><b>2013</b></u>      |                           |
|----------------------|-------------------------|---------------------------|-------------------------|---------------------------|
|                      | <u><b>Allocated</b></u> | <u><b>Unallocated</b></u> | <u><b>Allocated</b></u> | <u><b>Unallocated</b></u> |
| Number of shares     | -                       | -                         | 108,433                 | 78,319                    |
| Cost                 | \$ -                    | \$ -                      | \$ 6,519,288            | \$ 4,710,563              |
| Estimated fair value | \$ -                    | \$ -                      | \$ 6,506,095            | \$ 4,699,076              |

**NOTE 6 – FAIR VALUE MEASUREMENTS**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and lowest priority to unobservable inputs (level 3). The 3 levels of the fair value hierarchy under FASB ASC 820 are described below:

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 6 – FAIR VALUE MEASUREMENTS (Continued)**

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

**Level 2** – Inputs other than quoted prices that are observable for the asset or liability.

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table sets forth by level, within the fair value hierarchy the plan's assets at fair value as of July 9, 2014 and December 31, 2013:

| <b><u>December 31</u></b>    | <b><u>2014</u><br/><u>(Level 3)</u></b> | <b><u>2013</u><br/><u>(Level 3)</u></b> |
|------------------------------|-----------------------------------------|-----------------------------------------|
| Sponsor company common stock | \$ <u>          -</u>                   | \$ <u>11,205,171</u>                    |

**Changes in Fair Value of Level 3 Assets and Related Gains and Losses**

The following table sets forth a summary of changes in the fair value of the plan's level 3 assets for the year ended July 9, 2014:

**KOI Enterprises, Inc. – Common Stock**

|                                                     |                       |
|-----------------------------------------------------|-----------------------|
| Balance, beginning of year                          | \$ 11,205,171         |
| Sale of allocated shares to Fisher Auto Parts       | (7,404,112)           |
| Exchange of unallocated shares to payoff ESOP loans | (3,792,780)           |
| Benefits paid to participants                       | <u>( 8,279)</u>       |
| Balance, end of year                                | \$ <u>          -</u> |

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 6 – FAIR VALUE MEASUREMENTS (Continued)**

The amount of total gains or losses for the year included in changes in net assets available for benefits attributable to the change in unrealized gains or losses relating to investments still held at July 9, 2014 were \$0. Gains and losses (realized and unrealized) included in changes in net assets for the year ended July 9, 2014, are reported in net appreciation in the fair value of investments in the Statement of Changes in Net Assets Available for Benefits.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes from the methodologies used for December 31, 2012, except that in 2013, in conjunction with the methodologies used in 2012, the independent appraiser considered the stock purchase agreement and the stockholders agreement accepted and approved by resolution of the sponsor April 1, 2014, see Note 10 Plan Liquidation and Merger into 401k Plan.

The fair value of sponsor company common stock held by the plan is valued at fair value based upon an independent appraisal. Prior to December 31, 2013, this appraisal was based upon a combination of the market and income valuation techniques consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables and fair value of company assets and liabilities. Plan management has concluded that a market participant would also recognize a discount for lack of marketability.

The valuation process involves plan management's selection of an independent appraiser under contract on a year to year basis with right to cancel such contract at any time. Plan management accumulates the data for the appraiser from the audited financial statements of the Company. The appraiser prepares a preliminary report which plan management, along with the ESOP trustee, reviews in detail, discusses and approves. The results of this process are documented in minutes of the plan fiduciary.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**KOI ENTERPRISES, INC.**  
**EMPLOYEE STOCK OWNERSHIP PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**July 9, 2014 and December 31, 2013**

**NOTE 7 – LOANS PAYABLE**

In 1999, the plan entered into a \$12,000,780 term loan agreement with the sponsor. The proceeds of the loan were used to purchase company's common stock. Unallocated shares are collateral for the loan. The agreement provides for the loan to be repaid over twenty-two (22) years with interest at 7.5%.

In January 2005, the plan borrowed \$950,000 from the sponsor for the purpose of enabling the plan to purchase from a shareholder of the sponsor 15,422 shares of voting common stock pursuant to the Stock Purchase Agreement. The loan shall be paid in 67 quarterly installments, commencing March 31, 2005 and shall be paid in full September 30, 2021 at an annual rate of six percent.

The scheduled loans owed the sponsor were extinguished April 1, 2014 upon the sale of the unallocated ESOP shares, which resulted in a gain of \$2,252,998. See Note 10 Plan Liquidation and Merger into 401k Plan.

**NOTE 8 – EMPLOYER CONTRIBUTIONS**

The company is obligated to make contributions in cash to the plan which equal the amount necessary to enable the plan to make its regularly scheduled payments of principal and interest due on its term loans. The scheduled contributions were discontinued as the loans were extinguished April 1, 2014 upon the sale of the unallocated ESOP shares. See Note 10 Plan Liquidation and Merger into 401k Plan.

**NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

There are no differences between the information reported in the financial statements contained herein and the net assets, liabilities, income, expense, and changes in net assets required to be reported on the Form 5500.

**NOTE 10 – PLAN LIQUIDATION AND MERGER INTO 401K PLAN**

On April 1, 2014, the K.O.I. Enterprises Inc. Employee Stock Ownership (ESOP) Trust sold all of its allocated shares of Company stock to Fisher Auto Parts, Inc. for cash and the proceeds were allocated to the participant's accounts. At the time of the sale, the Plan also sold the unallocated shares to the Company for the value of the outstanding loan balances. The ESOP was merged into the K.O.I. Employees Retirement Plan (the 401(k) Plan) effective July 1, 2014, with the 401(k) Plan being the surviving plan. As of that date, each ESOP participant's account balance was transferred to an account maintained for such participant in the 401(k) plan.

## **SUPPLEMENTAL SCHEDULES**

**KOI ENTERPRISES, INC.  
EMPLOYEE STOCK OWNERSHIP PLAN  
SUPPLEMENTAL SCHEDULE  
SCHEDULE OF ASSETS (HELD AT END OF PERIODS)  
As of July 9, 2014 and December 31, 2013**

**EIN 31-1674888  
Plan 005**

**Schedule H, line 4i**

| <b><u>(a)</u></b>                                     | <b>2014</b>             |                           |                     | <b>2013</b>             |                           |                     |
|-------------------------------------------------------|-------------------------|---------------------------|---------------------|-------------------------|---------------------------|---------------------|
|                                                       | <b><u>Allocated</u></b> | <b><u>Unallocated</u></b> | <b><u>Total</u></b> | <b><u>Allocated</u></b> | <b><u>Unallocated</u></b> | <b><u>Total</u></b> |
| <b><u>Investments at Estimated Fair Value (e)</u></b> |                         |                           |                     |                         |                           |                     |
| * KOI Enterprises, Inc. (b)<br>Common Stock (c)       | \$ -                    | \$ -                      | \$ -                | \$ 6,506,095            | \$ 4,699,076              | \$ 11,205,171       |
| <b><u>Investments at Costs (d)</u></b>                |                         |                           |                     |                         |                           |                     |
| * KOI Enterprises, Inc. (b)<br>Common Stock (c)       | \$ -                    | \$ -                      | \$ -                | \$ 6,519,288            | \$ 4,710,563              | \$ 11,229,851       |
| * Party in Interest                                   |                         |                           |                     |                         |                           |                     |

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

**KOI ENTERPRISES, INC.  
EMPLOYEE STOCK OWNERSHIP PLAN  
SUPPLEMENTAL SCHEDULE  
SCHEDULE OF REPORTABLE TRANSACTIONS**

**EIN 31-1674888  
Plan 005**

**Schedule H, line 4j**

| <b>(a) Identity of<br/>Party<br/>Involved</b> | <b>(b) Description of<br/>Assets</b>                           | <b>(c) Purchase<br/>Price</b> | <b>(d) Selling<br/>Price</b> | <b>(e) Lease<br/>Rental</b> | <b>(f) Expense<br/>Incurred<br/>With<br/>Transaction</b> | <b>(g) Cost of<br/>Asset</b> | <b>(h) Current<br/>Value of<br/>Assets on<br/>Transaction<br/>Date</b> | <b>(i) Net Gain<br/>(Loss)</b> |
|-----------------------------------------------|----------------------------------------------------------------|-------------------------------|------------------------------|-----------------------------|----------------------------------------------------------|------------------------------|------------------------------------------------------------------------|--------------------------------|
| KOI<br>Enterprises,<br>Inc.                   | 123,401.863 Shares<br>K.O.I. Enterprises,<br>Inc. common stock |                               | \$ 7,404,112                 |                             |                                                          | \$ 7,403,027                 | \$ 7,404,112                                                           | \$ 1,085                       |
| KOI<br>Enterprises,<br>Inc.                   | 63,213 Shares K.O.I.<br>Enterprises, Inc.<br>common stock      |                               | \$ 6,045,778                 |                             |                                                          | \$ 3,792,780                 | \$ 3,792,780                                                           | \$ 2,252,998                   |

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

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="font-size: 24pt; font-weight: bold;">2014</div><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

**Part I Annual Report Identification Information**

|                                                                   |                                                                |                                                                                                                                                                               |                                            |  |            |
|-------------------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--|------------|
| For calendar plan year 2014 or fiscal plan year beginning         |                                                                | 01/01/2014                                                                                                                                                                    | and ending                                 |  | 07/09/2014 |
| <b>A</b> This return/report is for:                               | <input type="checkbox"/> a multiemployer plan;                 | <input type="checkbox"/> a multiple-employer plan (Filers checking this box attach a list of participating employer information in accordance with the form instructions); or |                                            |  |            |
|                                                                   | <input checked="" type="checkbox"/> a single-employer plan;    | <input type="checkbox"/> a DFE (specify) _____                                                                                                                                |                                            |  |            |
| <b>B</b> This return/report is:                                   | <input type="checkbox"/> the first return/report;              | <input checked="" type="checkbox"/> the final return/report;                                                                                                                  |                                            |  |            |
|                                                                   | <input type="checkbox"/> an amended return/report;             | <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months).                                                                                    |                                            |  |            |
| <b>C</b> If the plan is a collectively-bargained plan, check here | <input type="checkbox"/>                                       |                                                                                                                                                                               |                                            |  |            |
| <b>D</b> Check box if filing under:                               | <input checked="" type="checkbox"/> Form 5558;                 | <input type="checkbox"/> automatic extension;                                                                                                                                 | <input type="checkbox"/> the DFVC program; |  |            |
|                                                                   | <input type="checkbox"/> special extension (enter description) |                                                                                                                                                                               |                                            |  |            |

**Part II Basic Plan Information --- enter all requested information**

|                                                                                                                                                                                                                 |                                          |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----|
| <b>1a</b> Name of plan<br>K.O.I. Enterprises, Inc. Employee Stock Ownership Plan                                                                                                                                | <b>1b</b> Three-digit plan number (PN) ► | 005 |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br>K.O.I. Enterprises, Inc.<br><br>2701 SPRING GROVE AVENUE<br><br>US CINCINNATI OH 45250 |                                          |     |
| <b>1c</b> Effective date of plan<br>01/01/1999                                                                                                                                                                  |                                          |     |
| <b>2b</b> Employer Identification Number (EIN)<br>31-1674888                                                                                                                                                    |                                          |     |
| <b>2c</b> Plan Sponsor's telephone number<br>(513) 357-2428                                                                                                                                                     |                                          |     |
| <b>2d</b> Business code (see instructions)<br>441300                                                                                                                                                            |                                          |     |

**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.

|                                                                                                                                                                                                                                           |                                        |                 |                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------|-----------------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                                                                                                                                                          | <br>Signature of plan administrator    | 5/14/15<br>Date | Robert W. Stewart<br>Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                                                                                                                                                          | <br>Signature of employer/plan sponsor | 5/14/15<br>Date | Robert W. Stewart<br>Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                                                                                                                                                          | _____<br>Signature of DFE              | _____<br>Date   | _____<br>Enter name of individual signing as DFE                                  |
| Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)<br><br>James P. Schlachter<br>J. P. Schlachter & Associates, Inc.<br>6934 Miami Avenue, Suite 18<br><br>US Cincinnati OH 45243 |                                        |                 | Preparer's telephone number (optional)<br><br>(513) 272-6402                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                           |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
| <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                         |  | <b>4b</b> EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                  |  | <b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                            |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 935 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                  |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 734 |
| <b>a(2)</b> Total number of active participants at the end of the plan year                                                                                                                                                                                                                                                                                                                                        |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0   |
| <b>b</b> Retired or separated participants receiving benefits                                                                                                                                                                                                                                                                                                                                                      |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits                                                                                                                                                                                                                                                                                                                                       |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0   |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .                                                                                                                                                                                                                                                                                                                                            |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits                                                                                                                                                                                                                                                                                                               |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                  |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0   |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)                                                                                                                                                                                                                                                                          |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0   |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested                                                                                                                                                                                                                                                                              |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)                                                                                                                                                                                                                                                                                     |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2K 2P                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| Plan funding arrangement (check all that apply)                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| <b>9a</b> (1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                         |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                          |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information - Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |     |

**Part III****Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) . . . . . ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) . . ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

**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

**2014****This Form is Open to Public Inspection**For calendar plan year 2014 or fiscal plan year beginning **01/01/2014** and ending **07/09/2014****A** Name of plan

K.O.I. Enterprises, Inc. Employee Stock Ownership Plan

**B** Three-digit

plan number (PN) ▶

005

**C** Plan sponsor's name as shown on line 2a of Form 5500

K.O.I. Enterprises, Inc.

**D** Employer Identification Number (EIN)

31-1674888

**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 |
|---------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                               | <b>1a</b>       | 1,076                 | 0               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                |                 |                       |                 |
| (1) Employer contributions .....                                                            | <b>1b(1)</b>    |                       |                 |
| (2) Participant contributions .....                                                         | <b>1b(2)</b>    |                       |                 |
| (3) Other .....                                                                             | <b>1b(3)</b>    | 304,303               | 0               |
| <b>c</b> General investments:                                                               |                 |                       |                 |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    |                       |                 |
| (2) U.S. Government securities .....                                                        | <b>1c(2)</b>    |                       |                 |
| (3) Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
| (A) Preferred .....                                                                         | <b>1c(3)(A)</b> |                       |                 |
| (B) All other .....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| (4) Corporate stocks (other than employer securities):                                      |                 |                       |                 |
| (A) Preferred .....                                                                         | <b>1c(4)(A)</b> |                       |                 |
| (B) Common .....                                                                            | <b>1c(4)(B)</b> |                       |                 |
| (5) Partnership/joint venture interests .....                                               | <b>1c(5)</b>    |                       |                 |
| (6) Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    |                       |                 |
| (7) Loans (other than to participants) .....                                                | <b>1c(7)</b>    |                       |                 |
| (8) Participant loans .....                                                                 | <b>1c(8)</b>    |                       |                 |
| (9) Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    |                       |                 |
| (10) Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   |                       |                 |
| (11) Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   |                       |                 |
| (12) Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   |                       |                 |
| (13) Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   |                       |                 |
| (14) Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   |                       |                 |
| (15) Other .....                                                                            | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | 1d(1) 11,205,171      |                 |
| (2) Employer real property .....                                     | 1d(2)                 |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | 1e                    |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | 1f 11,510,550         | 0               |

**Liabilities**

|                                                                           |              |  |
|---------------------------------------------------------------------------|--------------|--|
| <b>g</b> Benefit claims payable .....                                     | 1g           |  |
| <b>h</b> Operating payables .....                                         | 1h           |  |
| <b>i</b> Acquisition indebtedness .....                                   | 1i 7,292,223 |  |
| <b>j</b> Other liabilities .....                                          | 1j 136,436   |  |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | 1k 7,428,659 |  |

**Net Assets**

|                                                           |              |   |
|-----------------------------------------------------------|--------------|---|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | 1l 4,081,891 | 0 |
|-----------------------------------------------------------|--------------|---|

**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 |
|------------------------------------------------------------------------------------------------------|---------------------|-----------|
| <b>a Contributions:</b>                                                                              |                     |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                  | 2a(1)(A) 1,209,769  |           |
| <b>(B)</b> Participants .....                                                                        | 2a(1)(B)            |           |
| <b>(C)</b> 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)               | 1,209,769 |
| <b>b Earnings on investments:</b>                                                                    |                     |           |
| (1) Interest:                                                                                        |                     |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | 2b(1)(A)            |           |
| <b>(B)</b> U.S. Government securities .....                                                          | 2b(1)(B)            |           |
| <b>(C)</b> Corporate debt instruments .....                                                          | 2b(1)(C)            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                  | 2b(1)(D)            |           |
| <b>(E)</b> Participant loans .....                                                                   | 2b(1)(E)            |           |
| <b>(F)</b> Other .....                                                                               | 2b(1)(F)            |           |
| <b>(G)</b> Total interest. Add lines 2b(1)(A) through (F) .....                                      | 2b(1)(G)            |           |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                      | 2b(2)(A)            |           |
| <b>(B)</b> Common stock .....                                                                        | 2b(2)(B) 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                            | 2b(2)(C) 179        |           |
| <b>(D)</b> Total dividends. Add lines 2b(2)(A), (B), and (C) .....                                   | 2b(2)(D)            | 179       |
| (3) Rents .....                                                                                      | 2b(3)               |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                           | 2b(4)(A) 13,449,890 |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                        | 2b(4)(B) 11,195,807 |           |
| <b>(C)</b> Subtract line 2b(4)(B) from line 2b(4)(A) and enter result .....                          | 2b(4)(C)            | 2,254,083 |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                   | 2b(5)(A)            |           |
| <b>(B)</b> Other .....                                                                               | 2b(5)(B)            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) .....                 | 2b(5)(C)            |           |

|                                                                                                 | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | 2b(6)      |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)      |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | 2b(8)      |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | 2b(9)      |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10)     |           |
| c Other income .....                                                                            | 2c         |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d         | 3,464,031 |

**Expenses**

|                                                                                      |       |           |
|--------------------------------------------------------------------------------------|-------|-----------|
| e Benefit payment and payments to provide benefits:                                  |       |           |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 953,950   |
| (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) | 953,950   |
| f Corrective distributions (see instructions) .....                                  | 2f    |           |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |           |
| h Interest expense .....                                                             | 2h    | 132,247   |
| 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) |           |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    | 1,086,197 |

**Net Income and Reconciliation**

|                                                          |       |           |
|----------------------------------------------------------|-------|-----------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    | 2,377,834 |
| l Transfers of assets:                                   |       |           |
| (1) To this plan .....                                   | 2l(1) |           |
| (2) From this plan .....                                 | 2l(2) | 6,459,725 |

**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: MUNNINGHOFF, LANGE & COMPANY (2) EIN: 31-1070008

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 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  |        |

- 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.) .....
- 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.) .....
- e** Was this plan covered by a fidelity bond? .....
- f** Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....
- 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? .....
- 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? .....
- i** Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....
- 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.) .....
- k** Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....
- l** Has the plan failed to provide any benefit when due under the plan? .....
- m** If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....
- n** If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....

|           | Yes | No | Amount  |
|-----------|-----|----|---------|
| <b>4c</b> |     | X  |         |
| <b>4d</b> |     | X  |         |
| <b>4e</b> | X   |    | 500,000 |
| <b>4f</b> |     | X  |         |
| <b>4g</b> |     | X  |         |
| <b>4h</b> |     | X  |         |
| <b>4i</b> |     | X  |         |
| <b>4j</b> | X   |    |         |
| <b>4k</b> | X   |    |         |
| <b>4l</b> |     | X  |         |
| <b>4m</b> |     | X  |         |
| <b>4n</b> |     |    |         |

- 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) |
|-------------------------------|--------------|------------|
| KOI Employees Retirement Plan | 31-0721381   | 333        |
|                               |              |            |
|                               |              |            |
|                               |              |            |

- 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)**

|                                 |                       |
|---------------------------------|-----------------------|
| <b>6a</b> Name of trust         | <b>6b</b> Trust's EIN |
| KOI Enterprises Inc. ESOP Trust | 39-2047879            |

[illegible]

**SCHEDULE R  
(Form 5500)**Department of the Treasury  
Internal Revenue ServiceDepartment 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

**2014****This Form is Open to Public  
Inspection.**For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 07/09/2014**A** Name of plan

K.O.I. Enterprises, Inc. Employee Stock Ownership Plan

**B** Three-digit  
plan number  
(PN) ►

005

**C** Plan sponsor's name as shown on line 2a of Form 5500

K.O.I. Enterprises, Inc.

**D** Employer Identification Number (EIN)

31-1674888

**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****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): 39-2047879

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

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year . . . . . **3****Part II Funding Information** (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? . . . ☐ Yes ☐ No ☐ N/A

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

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

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

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) . . . . . **6a****b** Enter the amount contributed by the employer to the plan for this plan year . . . . . **6b****c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) . . . . . **6c**

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

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? . . . . . ☐ Yes ☐ No ☐ N/A**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? . . . . . ☐ Yes ☐ No ☐ N/A**Part III Amendments****9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box . . . . . ☐ Increase ☐ Decrease ☐ Both ☒ No**Part IV ESOPs** (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? . . . ☒ Yes ☐ No**11 a** Does the ESOP hold any preferred stock? . . . . . ☐ Yes ☒ No**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) . . . . . ☐ Yes ☒ No**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? . . . . . ☐ Yes ☒ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the Instructions for Form 5500.

Schedule R (Form 5500) 2014  
v.140124

**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:

|                                                                              |            |  |
|------------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year . . . . .                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year . . . . . | <b>14b</b> |  |
| <b>c</b> The second preceding plan year . . . . .                            | <b>14c</b> |  |

- 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:

|                                                                                                           |            |  |
|-----------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year . . . . . | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year . . . . .                            | <b>15b</b> |  |

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

|                                                                                                                                                                            |            |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year . . . . .                                                                               | <b>16a</b> |  |
| <b>b</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 . . . . . | <b>16b</b> |  |

- 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): \_\_\_\_\_

**Schedule H, line 4j**  
**Schedule of Reportable Transactions.**

[illegible]