

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>11/01/2013</u> and ending <u>10/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a Name of plan <u>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>	
	1c Effective date of plan <u>11/01/1956</u>	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MID-WEST FORGE CORPORATION</u> <u>2278 SOM CENTER ROAD</u> <u>SUITE 200</u> <u>WILLOUGHBY HILLS, OH 44094</u>	2b Employer Identification Number (EIN) <u>34-6510647</u>	
	2c Sponsor's telephone number <u>216-481-3030</u>	
	2d Business code (see instructions) <u>332110</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	05/19/2015	ROBERT O'MALLEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	169
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	66
b Retired or separated participants receiving benefits		6b	32
c Other retired or separated participants entitled to future benefits		6c	52
d Subtotal. Add lines 6a , 6b , and 6c		6d	150
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	16
f Total. Add lines 6d and 6e		6f	166
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2013 or fiscal plan year beginning 11/01/2013 and ending 10/31/2014

Round off amounts to nearest dollar.

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

A Name of plan MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN		B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MID-WEST FORGE CORPORATION		D Employer Identification Number (EIN) 34-6510647	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I	Basic Information		
1	Enter the valuation date: Month 11 Day 01 Year 2013		
2	Assets:		
	a Market value	2a	13747302
	b Actuarial value	2b	13747302
3	Funding target/participant count breakdown:		(1) Number of participants
	a For retired participants and beneficiaries receiving payment	3a	47
	b For terminated vested participants	3b	54
	c For active participants:		(2) Funding Target
	(1) Non-vested benefits	3c(1)	966294
	(2) Vested benefits	3c(2)	5197842
	(3) Total active	3c(3)	68
	d Total	3d	169
4	If the plan is in at-risk status, check the box and complete lines (a) and (b): ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	6.37 %
6	Target normal cost	6	251249

Statement by Enrolled Actuary

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

SIGN HERE		05/07/2015
Signature of actuary		Date
AUDREY CERVAS		14-06430
Type or print name of actuary		Most recent enrollment number
BUCK CONSULTANTS, LLC		216-642-2699
Firm name		Telephone number (including area code)
6000 FREEDOM SQUARE, SUITE 100 INDEPENDENCE, OH 44131		
Address of the firm		

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	855119
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	855119
10 Interest on line 9 using prior year's actual return of <u>10.97</u> %	0	93807
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		821083
b Interest on (a) using prior year's effective interest rate of <u>7.08</u> % except as otherwise provided (see instructions)		58133
c Total available at beginning of current plan year to add to prefunding balance		879216
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	948926

Part III Funding Percentages		
14 Funding target attainment percentage	14	109.71 %
15 Adjusted funding target attainment percentage	15	117.84 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.89 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	251249	
b Excess assets, if applicable, but not greater than line 31a	31b	251249	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 11/01/2013 and ending 10/31/2014

A Name of plan <u>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MID-WEST FORGE CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6510647</u>

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

PNC BANK

1900 EAST 9TH STREET
CLEVELAND, OH 44114

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50 52	TRUSTEE	61994	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK	21 50 52	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PNC BANK 1900 EAST 9TH STREET CLEVELAND, OH 44114	BASIS POINTS*PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>11/01/2013</u> and ending <u>10/31/2014</u>		
A Name of plan <u>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MID-WEST FORGE CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6510647</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)	7042	8039
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	288005	232107
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)	3058601	3442622
	(5) Partnership/joint venture interests	1c(5)	68775	70890
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities.....	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	9703572	10495317
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	13125995	14248975

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	7195	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	7195	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	13118800	14248975
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	650000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		650000

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	79	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		79

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	64007	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	226709	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		290716

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2116399	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1709240	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		407159

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-76075	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-76075

		(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)		355844
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1627723

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	435479	
(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)		435479
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	61994	
(4) Other	2i(4)	75	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		62069
j Total expenses. Add all expense amounts in column (b) and enter total	2j		497548

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1130175
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: WALTHALL, LLP

(2) EIN: 34-0644631

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 11/01/2013 and ending 10/31/2014

A Name of plan <u>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MID-WEST FORGE CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6510647</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>25-1211909</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: 0.0% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

**MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN**

FINANCIAL STATEMENTS

WITH SUPPLEMENTARY INFORMATION

OCTOBER 31, 2014 AND 2013

**MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN**

FINANCIAL STATEMENTS

WITH SUPPLEMENTARY INFORMATION

OCTOBER 31, 2014 AND 2013

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Insight that yields results.

INDEPENDENT AUDITORS' REPORT

May 11, 2015

To the Plan Administrator
Mid-West Forge Corporation
Bargaining Unit Pension Plan
Cleveland, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Mid-West Forge Corporation Bargaining Unit Pension Plan which comprise the statements of net assets available for benefits (modified cash basis) and accumulated plan benefits (modified cash basis) as of October 31, 2014 and 2013, and the related statements of changes in net assets available for benefits (modified cash basis) and changes in accumulated plan benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by PNC Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules (modified cash basis). We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the trustee, as of and for the years ended October 31, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matter

The supplemental schedules of assets (held at end of year) (modified cash basis) and reportable transactions (modified cash basis) as of and for the year ended October 31, 2014 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, and are presented for the purpose of additional analysis, and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

Walthall, LLP

Certified Public Accountants

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments, at fair value:		
Money market fund	\$ 232,107	\$ 288,005
Registered investment companies	10,495,317	9,703,572
Limited partnership	70,890	68,775
Common stocks	<u>3,442,622</u>	<u>3,058,601</u>
Total investments	14,240,936	13,118,953
Receivables:		
Interest and dividends	<u>8,039</u>	<u>7,042</u>
LIABILITIES		
Pending investment purchases	<u>-</u>	<u>7,195</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 14,248,975</u></u>	<u><u>\$ 13,118,800</u></u>

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

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS (MODIFIED CASH BASIS)
FOR THE YEARS ENDING OCTOBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
INVESTMENT INCOME		
Net appreciation in fair value of investments	\$ 686,928	\$ 981,129
Interest and dividends	<u>290,795</u>	<u>310,032</u>
	977,723	1,291,161
CONTRIBUTIONS		
Employer	<u>650,000</u>	<u>500,000</u>
NET CHANGE	1,627,723	1,791,161
DEDUCTIONS		
Benefit payments	(435,479)	(427,862)
Administrative expenses	<u>(62,069)</u>	<u>(56,054)</u>
	<u>(497,548)</u>	<u>(483,916)</u>
NET INCREASE	1,130,175	1,307,245
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING	<u>13,118,800</u>	<u>11,811,555</u>
NET ASSETS AVAILABLE FOR BENEFITS - ENDING	<u><u>\$ 14,248,975</u></u>	<u><u>\$ 13,118,800</u></u>

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

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
STATEMENTS OF ACCUMULATED PLAN BENEFITS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS		
Vested benefits:		
Participants currently receiving payments	\$ 4,814,755	\$ 4,613,767
Other participants	<u>7,449,434</u>	<u>6,532,131</u>
	12,264,189	11,145,898
Nonvested benefits	<u>1,419,561</u>	<u>1,369,987</u>
TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	<u><u>\$ 13,683,750</u></u>	<u><u>\$ 12,515,885</u></u>

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

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS (MODIFIED CASH BASIS)
FOR THE YEARS ENDING OCTOBER 31, 2014 AND 2013

	2014	2013
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - BEGINNING	\$ 12,515,885	\$ 12,504,442
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:		
Benefits accumulated	218,447	230,412
Actuarial (gain) loss	(211,211)	(479,758)
Increase for interest due to the decrease in the discount period	688,413	688,651
Benefits paid	(435,479)	(427,862)
Change of assumptions	907,695	-
NET INCREASE	1,167,865	11,443
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - ENDING	<u><u>\$ 13,683,750</u></u>	<u><u>\$ 12,515,885</u></u>

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

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the Mid-West Forge Corporation Bargaining Unit Pension Plan ("the Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

Nature of operations

The Plan is a non-contributory defined benefit plan which covers employees of Mid-West Forge Corporation ("Corporation" and "Plan Administrator"), who are represented by Local No. 1073 of the International Brotherhood of Boiler Makers, Iron Ship Builders, Blacksmiths, Forgers, and Helpers, and provides for pension and disability benefits. The Corporation contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to Plan participants. The contributions by the Corporation are made in amounts sufficient to fund the Plan's current service cost on a current basis, and to fund the past service costs, plus interest thereon over periods up to 45 years. The Plan has met the minimum funding requirements of the Employee Retirement Income Security Act of 1974 ("ERISA").

Retirement benefits

The Plan provides for normal retirement at age 65 with a monthly pension benefit equal to the appropriate benefit unit times years of service. The Plan allows for early retirement at age 60 with 15 years of credited service, which is calculated at a reduced rate. The Plan also allows for retirement after 30 years of service, which may be payable at a reduced rate if the retiree is less than age 58.

Participants become fully vested after five years of credited service. Benefits are determined on a life annuity basis. A participant that is married for one year prior to the annuity starting date shall normally receive payment with 50% of such amount payable to the spouse for life, after the death of the participant. The Plan is no longer accepting new participants, per the June 1, 2008 collective bargaining agreement.

Plan termination

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements and schedules of Mid-West Forge Corporation Bargaining Unit Pension Plan are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis, the net appreciation (depreciation) in the fair value of investments is recognized on a current basis, and interest and dividend income is recorded on the accrual basis, whereas contributions are recognized when received rather than in the year to which the contributions apply.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment valuation and income recognition

The Plan's investments are stated at fair value. Fair value is a price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for discussion of fair value measurements.

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

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Plan administrative expenses

The Plan sponsor pays all significant costs except for administrative fees, which are paid by the Plan.

Use of estimates

The preparation of financial statements requires Plan management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those estimated future periodic payments that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated vested employees or their beneficiaries; and (b) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on their number of credited service years multiplied by the normal pension benefit at the valuation date. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The Plan's independent actuaries estimate the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The Plan's independent actuaries have completed an actuarial valuation as of November 1, 2014, using the following significant assumptions:

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Actuarial present value of accumulated plan benefits (continued)

Interest discount rate	5.5%
Mortality basis	(2014) - RP-2014 Blue Collar tables projected generationally with MP-2014 (2013) - RP-2000 Combined Healthy Mortality Table Blue Collar Version projected to 2020
Retirement	Age 58 with 30 years of service, or age 60 with 15 years of service, or age 65

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

NOTE 3 - RELATED PARTY TRANSACTIONS

PNC Bank has physical and administrative control of certain Plan assets, and is responsible for the safekeeping of the Plan's assets, investment of funds, and other transactions as directed by the Plan administrator. During the year, certain Plan investments were managed by the trustee and its affiliates. Fees paid to PNC Bank were \$61,994 and \$56,054 for 2014 and 2013, respectively.

NOTE 4 - INVESTMENTS

The following table presents the fair value of investments. Investments that represent 5% or more of the Plan's net assets are separately identified.

<u>Investments at Fair Value as Determined by Plan's Trustee</u>	<u>2014</u>	<u>2013</u>
Money market fund:		
PNC Money Market Fund	\$ 232,107	\$ 288,005
Registered investment companies:		
PNC Limited Maturity Bond Fund	1,812,166	1,213,881
PNC Small Cap Fund	1,132,886	1,129,678
PNC International Equity Fund	1,044,507	1,026,012
PNC Intermediate Bond Fund	3,537,070	3,511,205
Vanguard Fixed Income Secs Fund	-	563,995
Pimco Unconstrained Bond Fund	1,475,330	1,448,218
Other	1,493,358	810,583
Limited partnership	70,890	68,775
Common stocks	3,442,622	3,058,601
	<u><u>\$ 14,240,936</u></u>	<u><u>\$13,118,953</u></u>

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

NOTE 4 - INVESTMENTS (Continued)

The Plan's investments (including investments bought and sold, as well as held during the year) appreciated in value by \$686,928 in 2014 and \$981,129 in 2013, respectfully, as follows:

	<u>Net Appreciation in Fair Value</u>	
Investments at Fair Value, as Determined by Plan's Trustee	2014	2013
Registered investment companies	\$ 129,210	\$ 511,633
Limited partnership	2,115	15,016
Common stocks	555,603	454,480
Net appreciation in fair value	<u><u>\$ 686,928</u></u>	<u><u>\$ 981,129</u></u>

NOTE 5 - CERTIFIED INFORMATION

PNC Bank has physical and administrative control of certain assets of the Plan and is responsible for safekeeping, investing of funds, and executing transactions as directed by the plan administrator. Financial information relating to those assets, which comprises all of the Plan's assets and liabilities, is included in the accompanying financial statements based on information provided by the trustee. That information, which has not been audited by independent accountants, is summarized as follows:

Fair Value of Account as of October 31,	2014	2013
Money market fund	\$ 232,107	\$ 288,005
Registered investment companies	10,495,317	9,703,572
Limited partnership	70,890	68,775
Common stocks	3,442,622	3,058,601
Other	8,039	(153)
Total certified assets and liabilities	<u><u>\$ 14,248,975</u></u>	<u><u>\$13,118,800</u></u>
Net Increase (Decrease) in the Account for the Year Ended October 31,	2014	2013
Employer contribution received	\$ 650,000	\$ 500,000
Interest and dividend income received and accrued	290,795	310,032
Net appreciation in fair value	686,928	981,129
Administrative expenses	(62,069)	(56,054)
Benefit payments	(435,479)	(427,862)
Total certified increase	<u><u>\$ 1,130,175</u></u>	<u><u>\$ 1,307,245</u></u>

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

NOTE 6 - FAIR VALUE DISCLOSURE AND MEASUREMENT

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Accounting standards have established a fair value hierarchy that prioritizes the inputs 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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 to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

Money market funds: Valued at the net asset value of shares held by the Plan at year-end.

Registered investment companies: Valued at the net asset value of shares held by the Plan at year-end.

Common stock and the limited partnership: Valued at the closing price reported on the active market on which the individual securities are traded.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

NOTE 6 - FAIR VALUE DISCLOSURE AND MEASUREMENT (Continued)

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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of October 31, 2014:

Assets at Fair Value as of October 31, 2014				
Description	(Level 1)	(Level 2)	(Level 3)	Total
Money market fund	\$ 232,107	\$ -	\$ -	\$ 232,107
Registered investment companies:				
Limited Maturity Bond Fund	1,812,166	-	-	1,812,166
Small Cap Fund	1,132,886	-	-	1,132,886
International Equity Fund	1,044,507	-	-	1,044,507
Intermediate Bond Fund	3,537,070	-	-	3,537,070
Unconstrained Bond Fund	1,475,330	-	-	1,475,330
Inflation Protected Securities Fund	574,164	-	-	574,164
Mid Cap Value Fund	405,335	-	-	405,335
Mid Cap Growth Index Fund	513,859	-	-	513,859
Limited partnership	70,890	-	-	70,890
Common stocks:				
Consumer discretionary	508,786	-	-	508,786
Consumer staples	346,132	-	-	346,132
Energy	231,254	-	-	231,254
Financial	626,825	-	-	626,825
Health care	539,809	-	-	539,809
Industrials	390,023	-	-	390,023
Information technology	591,608	-	-	591,608
Materials	107,855	-	-	107,855
Telecommunication services	43,718	-	-	43,718
Utilities	56,612	-	-	56,612
Total	<u>\$ 14,240,936</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,240,936</u>

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

NOTE 6 - FAIR VALUE DISCLOSURE AND MEASUREMENT (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of October 31, 2013:

Assets at Fair Value as of October 31, 2013				
Description	(Level 1)	(Level 2)	(Level 3)	Total
Money market fund	\$ 288,005	\$ -	\$ -	\$ 288,005
Registered investment companies:				
Limited Maturity Bond Fund	1,213,881	-	-	1,213,881
Small Cap Fund	1,129,678	-	-	1,129,678
International Equity Fund	1,026,012	-	-	1,026,012
Intermediate Bond Fund	3,511,205	-	-	3,511,205
Unconstrained Bond Fund	1,448,218	-	-	1,448,218
Fixed Income Secs Fund	563,995	-	-	563,995
Mid Cap Value Index Fund	356,529	-	-	356,529
Mid Cap Growth Index Fund	454,054	-	-	454,054
Limited partnership	68,775	-	-	68,775
Common stocks:				
Consumer discretionary	450,912	-	-	450,912
Consumer staples	312,176	-	-	312,176
Energy	294,849	-	-	294,849
Financial	556,694	-	-	556,694
Health care	409,700	-	-	409,700
Industrials	376,958	-	-	376,958
Information technology	494,150	-	-	494,150
Materials	66,666	-	-	66,666
Telecommunication services	45,964	-	-	45,964
Utilities	50,532	-	-	50,532
Total	<u>\$13,118,953</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$13,118,953</u>

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)
OCTOBER 31, 2014 AND 2013

NOTE 7 - TAX STATUS

The Plan was restated effective November 1, 2007. The Plan has a determination letter from the Internal Revenue Service dated December 19, 2008, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code ("IRC") and therefore, the related trust is exempt from taxation. The Plan has been amended and restated since the effective date of the determination letter and a request for a new determination letter has been made, but has not been received. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the "IRC".

Plan management is required 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 would 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 October 31, 2014 and 2013, there are no uncertain 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 years prior to 2010.

NOTE 8 - RISKS AND UNCERTAINTIES

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

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

NOTE 9 - SUBSEQUENT EVENTS

The Plan has evaluated subsequent events from the date of the statement of net assets available for benefits (modified cash basis) through May 11, 2015.

SCHEDULE I

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
EIN 34-6510647 PLAN: 001
FORM 5500 SCHEDULE H PART IV LINE 4(i)
SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS)
OCTOBER 31, 2014

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Money market fund:			
*	PNC Prime Money Market Fund	232,107 shares	\$ 232,107	\$ 232,107
	Registered investment companies:			
*	PNC Limited Maturity Bond Fund	178,012.384 shares	1,788,483	1,812,166
*	PNC Small Cap Fund	53,539.049 shares	554,984	1,132,886
*	PNC International Equity Fund	53,345.588 shares	847,655	1,044,507
*	PNC Intermediate Bond Fund	320,096.810 shares	3,632,064	3,537,070
	Vanguard Inflation Protected Securities Fund	21,756.880 shares	573,852	574,164
	Pimco Unconstrained Bond Fund	130,907.687 shares	1,497,471	1,475,330
	Ishares Tr Russell Mid Cap Value Fund	5,597.000 shares	266,422	405,335
	Ishares Russell Mid Cap Growth Index Fund	5,658.000 shares	208,530	513,859
	Total Registered Investment Companies		9,369,461	10,495,317
	Limited partnership:			
	Cedar Fair LP	1,500 units	34,566	70,890
	Common stocks:			
	Invesco Ltd.	1,400 shares	49,277	56,658
	Ace Limited	370 shares	36,691	40,441
	TE Connectivity Ltd.	840 shares	48,796	51,349
	Check Point Software Tech	480 shares	33,789	35,640
	Lyondellbasell Industries N.V.	310 shares	35,148	28,405
	NXP Semiconductors	740 shares	31,450	50,808
	Royal Carribean Cruises Ltd.	600 shares	36,905	40,782
	Aetna Inc. New	770 shares	47,773	63,533
	Allstate Corp.	730 shares	45,041	47,341
	Altria Group Inc.	1,120 shares	41,419	54,141
	American Express Co.	490 shares	21,486	44,075
	Amgen Inc.	490 shares	58,095	79,468
	Apple Inc.	1,600 shares	70,557	172,800
	Becton Dickinson & Co.	300 shares	27,215	38,610
	Boeing Co.	350 shares	25,641	43,719
	Cigna Corp.	630 shares	59,528	62,729
	CVS Health Corporation	720 shares	37,329	61,783
	Cisco Systems Inc.	2,590 shares	55,773	63,377
	Comcast Corporation CL A	1,190 shares	35,577	65,867
	ConocoPhillips	770 shares	54,173	55,555
	Constellation Brands Inc.	660 shares	54,406	60,416

- Continued -

SCHEDULE I

**MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
EIN 34-6510647 PLAN: 001**

FORM 5500 SCHEDULE H PART IV LINE 4(i)

**SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS) (CONTINUED)
OCTOBER 31, 2014**

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Common stocks (continued):			
	Delta Air Lines Inc.	860 shares	18,458	34,598
	Disney Walt Co.	890 shares	52,775	81,328
	Discover Financial	780 shares	31,456	49,748
	Dr.Pepper Snapple Group Inc.	640 shares	41,168	44,320
	EOG Res Inc.	340 shares	26,452	32,317
	Eastman Chem Co.	350 shares	31,482	28,273
	Exxon Mobil Corp.	380 shares	28,175	36,750
	Foot Locker Inc.	750 shares	35,989	42,007
	General Electric Co.	3,110 shares	60,916	80,269
	Gilead Sciences Inc.	640 shares	52,429	71,680
	Google Inc. - CL A	70 shares	22,706	39,751
	HCA Holdings Inc.	830 shares	52,935	58,142
	Hanesbrands Inc.	470 shares	34,781	49,637
	Helmerich & Payne Inc.	410 shares	26,389	35,596
	Home Depot Inc.	480 shares	21,270	46,810
	JPMorgan Chase & Co.	1,360 shares	51,582	82,253
	Johnson & Johnson	680 shares	43,480	73,290
	Kroger Co.	1,140 shares	52,778	63,509
	L Brands Inc.	500 shares	33,944	36,060
	Lincoln National Corp.	1,040 shares	52,693	56,950
	Lockheed Martin Corp.	240 shares	33,935	45,737
	Magna International	520 shares	42,194	51,330
	Mckesson Corporation	290 shares	44,800	58,989
	Microsoft Corp.	740 shares	23,571	34,743
	Micron Technology Inc.	960 shares	33,052	31,766
	Packaging Corp	710 shares	50,835	51,177
	Polaris Inds Inc.	300 shares	24,748	45,258
	Principal Financial Group	1,020 shares	50,987	53,417
	Procter & Gamble Co.	710 shares	46,311	61,962
	Qualcomm Inc.	610 shares	34,280	47,891
	Quanta Svcs Inc.	860 shares	31,613	29,309
	Regions Financial Corp.	2,760 shares	27,066	27,407
	St. Jude Medical Inc.	520 shares	35,229	33,368
	Schlumberger Ltd..	720 shares	64,011	71,035
	Skyworks Solutions Inc.	1,090 shares	42,198	63,482
	Snap On Inc.	270 shares	33,810	35,678
	Southwest Airlines Co.	1,260 shares	34,416	43,445
	The Travelers Cos Inc.	470 shares	42,651	47,376
	Union Pacific Corp.	380 shares	14,139	44,251
	United Rentals Inc.	300 shares	34,817	33,018

- Continued -

SCHEDULE I

**MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
EIN 34-6510647 PLAN: 001**

FORM 5500 SCHEDULE H PART IV LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS) (CONTINUED)
OCTOBER 31, 2014

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Common stocks (continued):			
	Verizon Communications Inc.	870 shares	46,523	43,718
	Visa Inc.	150 shares	23,634	36,215
	Wells Fargo & Company	1,600 shares	44,087	84,944
	Wisconsin Energy Corp.	1,140 shares	24,158	56,612
	Wyndham Worldwide Corp.	640 shares	41,490	49,709
			<u>2,602,482</u>	<u>3,442,622</u>
	TOTAL		<u>\$ 12,238,616</u>	<u>\$ 14,240,936</u>

SCHEDULE H

**MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
EIN 34-6510647 PLAN: 001
FORM 5500 SCHEDULE H PART IV LINE 4(j)
SCHEDULE OF REPORTABLE TRANSACTIONS (MODIFIED CASH BASIS)
FOR THE YEAR ENDED OCTOBER 31, 2014**

Category (3) - Any transaction within the plan year involving securities of the same issue if, within the plan year, any series of transactions with respect to such securities amount in the aggregate to more than 5% of current value of the plan assets.

(b) Description of Asset	(c) Purchase Price		(d) Selling Price		(g) Cost of Asset		(h) Current Value of Asset on Transaction Date		(i) Net Gain (Loss)
PNC Money Market Fund (17) Purchases	\$	404,173	-		\$	404,173	\$	404,173	-
PNC Money Market Fund (14) Sales		-	\$	463,904	\$	463,904	\$	463,904	-
PNC Limited Maturity Bond Fund (22) Purchases	\$	661,288	-		\$	661,288	\$	661,288	-
PNC Limited Maturity Bond Fund (1) Sale		-	\$	63,000	\$	62,175	\$	62,175	\$ 825

SCHEDULE SB ATTACHMENTS

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

Attained Age	Years of Credited Service															
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0		0	
30 - 34	0		0		0		1		0		0		0		0	
35 - 39	0		0		0		2		0		0		0		0	
40 - 44	0		1		1		0		2		6		0		0	
45 - 49	0		0		0		1		1		9		0		0	
50 - 54	0		1		0		0		4		8		2		1	
55 - 59	0		3		0		1		3		4		2		0	
60 - 64	0		1		1		3		1		0		0		1	
65 - 69	0		0		0		0		0		0		1		0	
70 & Over	0		0		0		0		0		0		0		0	

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
 EIN / PN: 34-6510647 / 001
 Plan Sponsor: Mid-West Forge Corporation
 Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions and Methods

Economic Assumptions

Interest rate basis:

Applicable month	July
Interest rate basis	3-Segment Rates
MAP-21 applied for funding	Yes
MAP-21 applied for benefit restrictions	Yes

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
First segment rate	4.94%	1.41%
Second segment rate	6.15%	4.07%
Third segment rate	6.76%	5.11%
Effective interest rate	6.37%	4.51%

Compensation Increases:

Not applicable.

Future Increases in Social Security:

Not applicable.

Future Increases in Maximum Benefits and Plan Compensation Limitations:

In the computation, it is assumed that maximum benefit and plan compensation limitations under the Internal Revenue Code will not increase in the future not increase in the future.

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee is hired.

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

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
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Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Mortality

Healthy For target liability, the prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

For ASC 960 purposes, the RP-2000 Combined Healthy Mortality Table (Blue Collar Version), projected 20 years using Scale AA.

Disabled 1985 Wyatt Pension Disability Mortality for males and females for ASC 960. However, the prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants are used for Target Liability and Target Normal Cost.

Termination

Rates varying by age and gender

Attained Age	Percentage leaving during the year	
	Males	Females
20	14.95%	24.96%
25	9.94%	14.95%
30	6.91%	9.94%
35	4.88%	6.91%
40	2.82%	4.88%
45	1.67%	2.82%
50	0.40%	1.67%
55	0.00%	0.40%
60 and over	0.00%	0.00%

Disability

Wyatt 1985 Disability Study Class 2 male and female rates

Retirement

Employees with 30 years of service are assumed to retire at age 60. All other eligible employees were assumed to retire in accordance with the following schedule:

Age	Rate of Retirement
62	50%
63	50%
64	50%
65	100%

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Form of payment	Participants are assumed to elect the 50% joint and survivor option for those married and the single life form of payment for those not married
Marriage	85% of male and 50% of female participants are assumed to be married. In addition, male spouses are assumed to be three years older than female spouses
Administrative expenses	The amount included this year for plan-related expenses is \$56,106.
Methods	
Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.
Actuarial value of assets	The actuarial value of assets is equal to the market value of assets as of the valuation date plus the discounted present value of contributions made after the valuation date for the 2012 plan year, discounted using the effective interest rate for the 2012 plan year.
Benefits not valued	None.
Change in assumptions and methods since prior valuation	<p>The segment interest rates used to calculate the funding target normal cost were updated from an applicable month of July 2012 to July 2013.</p> <p>The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.</p>

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE II

**MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN**

EIN 34-6510647 PLAN: 001

FORM 5500 SCHEDULE H PART IV LINE 4(j)

SCHEDULE OF REPORTABLE TRANSACTIONS (MODIFIED CASH BASIS)

FOR THE YEAR ENDED OCTOBER 31, 2014

Category (3) - Any transaction within the plan year involving securities of the same issue if, within the plan year, any series of transactions with respect to such securities amount in the aggregate to more than 5% of current value of the plan assets.										
(b) Description of Asset	(c) Purchase Price		(d) Selling Price	(g) Cost of Asset		(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)			
PNC Money Market Fund (17) Purchases	\$	404,173	-	\$	404,173	\$	404,173	-		
PNC Money Market Fund (14) Sales	-		\$	463,904	\$	463,904	\$	463,904	-	
PNC Limited Maturity Bond Fund (22) Purchases	\$	661,288	-	\$	661,288	\$	661,288	-		
PNC Limited Maturity Bond Fund (1) Sale	-		\$	63,000	\$	62,175	\$	62,175	\$	825

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information <small>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</small> File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning	11/01/2013	and ending	10/31/2014
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▶ **Round off amounts to nearest dollar.**

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

A Name of plan MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MID-WEST FORGE CORPORATION	D Employer Identification Number (EIN) 34-6510647	

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500
---	---

Part I Basic Information			
1	Enter the valuation date:	Month <u>11</u> Day <u>01</u> Year <u>2013</u>	
2	Assets:		
	a Market value	2a	13747302
	b Actuarial value	2b	13747302
3	Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	4514976
	b For terminated vested participants	3b	986009
	c For active participants:		
	(1) Non-vested benefits	3c(1)	966294
	(2) Vested benefits	3c(2)	5197842
	(3) Total active	3c(3)	6164136
	d Total	3d	11665121
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5	Effective interest rate	5	6.37%
6	Target normal cost	6	251249

Statement by Enrolled Actuary

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

SIGN HERE		05/07/2015 Date 1406430 Most recent enrollment number 216-642-2699 Telephone number (including area code)
Signature of actuary AUDREY CERVAS Type or print name of actuary Buck Consultants, LLC Firm name 6000 Freedom Square, Suite 100 Independence OH 44131 Address of the firm		

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.94%2nd segment:
6.15%3rd segment:
6.76%☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b**

4

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6).....**31a**

251249

b Excess assets, if applicable, but not greater than line 31a**31b**

251249

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment.....

0

0

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...**34**

0

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement.....

0

36 Additional cash requirement (line 34 minus line 35).....**36**

0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....**37**

0

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

0

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b****39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years**40**

0

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

Schedule SB Attachments

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Mid-West Forge Corporation
EIN/PN	34-6510647/001
Plan Name	Mid-West Forge Corporation Bargaining Unit Pension Plan
Valuation Date	November 1, 2013
Enrolled Actuary	Audrey Cervas
Enrollment Number	14-06430

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

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

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

Schedule SB Attachments

Schedule SB, Line 22

Description of Weighted Average Retirement Age as of November 1, 2013

See Appendix A for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26

Schedule of Active Participant Data as of November 1, 2013

Attained Age	Years of Credited Service															
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0		0	
30 - 34	0		0		0		1		0		0		0		0	
35 - 39	0		0		0		2		0		0		0		0	
40 - 44	0		1		1		0		2		6		0		0	
45 - 49	0		0		0		1		1		9		0		0	
50 - 54	0		1		0		0		4		8		2		1	
55 - 59	0		3		0		1		3		4		2		3	
60 - 64	0		1		1		3		1		0		0		1	
65 - 69	0		0		0		0		0		0		1		0	
70 & Over	0		0		0		0		0		0		0		0	

Plan Name:
 EIN / PN:
 Plan Sponsor:
 Valuation Date:

Mid-West Forge Corporation Bargaining Unit Pension Plan
 34-6510647 / 001
 Mid-West Forge Corporation
 November 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions and Methods

Economic Assumptions

Interest rate basis:

Applicable month	July
Interest rate basis	3-Segment Rates
MAP-21 applied for funding	Yes
MAP-21 applied for benefit restrictions	Yes

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
First segment rate	4.94%	1.41%
Second segment rate	6.15%	4.07%
Third segment rate	6.76%	5.11%
Effective interest rate	6.37%	4.51%

Compensation Increases:

Not applicable.

Future Increases in Social Security:

Not applicable.

Future Increases in Maximum Benefits and Plan Compensation Limitations:

In the computation, it is assumed that maximum benefit and plan compensation limitations under the Internal Revenue Code will not increase in the future not increase in the future.

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee is hired.

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

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Mortality

Healthy For target liability, the prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

For ASC 960 purposes, the RP-2000 Combined Healthy Mortality Table (Blue Collar Version), projected 20 years using Scale AA.

Disabled 1985 Wyatt Pension Disability Mortality for males and females for ASC 960. However, the prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants are used for Target Liability and Target Normal Cost.

Termination Rates varying by age and gender

Attained Age	Percentage leaving during the year	
	Males	Females
20	14.95%	24.96%
25	9.94%	14.95%
30	6.91%	9.94%
35	4.88%	6.91%
40	2.82%	4.88%
45	1.67%	2.82%
50	0.40%	1.67%
55	0.00%	0.40%
60 and over	0.00%	0.00%

Disability Wyatt 1985 Disability Study Class 2 male and female rates

Retirement Employees with 30 years of service are assumed to retire at age 60. All other eligible employees were assumed to retire in accordance with the following schedule:

Age	Rate of Retirement
62	50%
63	50%
64	50%
65	100%

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Form of payment	Participants are assumed to elect the 50% joint and survivor option for those married and the single life form of payment for those not married
Marriage	85% of male and 50% of female participants are assumed to be married. In addition, male spouses are assumed to be three years older than female spouses

Administrative expenses	The amount included this year for plan-related expenses is \$56,106.
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Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.
Actuarial value of assets	The actuarial value of assets is equal to the market value of assets as of the valuation date plus the discounted present value of contributions made after the valuation date for the 2012 plan year, discounted using the effective interest rate for the 2012 plan year.
Benefits not valued	None.
Change in assumptions and methods since prior valuation	<p>The segment interest rates used to calculate the funding target normal cost were updated from an applicable month of July 2012 to July 2013.</p> <p>The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.</p>

Plan Name:	Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN:	34-6510647 / 001
Plan Sponsor:	Mid-West Forge Corporation
Valuation Date:	November 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Principal Plan Provisions

Plan Sponsor

Mid-West Forge Corporation

Plan

Mid-West Forge Corporation Bargaining Unit Pension Plan

Effective Date and Most Recent Amendment

November 1, 1956; as most recently amended by union negotiations effective July 30, 2012

Plan Year

The twelve-month period ending October 31, 2013.

Coverage and Participation

Any employee who is a member of the collective bargaining unit represented by Local No. 1073 of the International Brotherhood of Boiler Makers, Iron Ship Builders, Blacksmiths, Forgers and Helpers (AFL-OCIO) hired prior to June 1, 2008.

Credited Service

One year is credited for each Plan Year beginning November 1, 1989 in which at least 1,670 hours of service are worked, with proportionate service granted to the nearest 1/10 for less than 1,670 hours; service prior to November 1, 1989 is based on the Plan provisions then in effect.

Vesting Service

One year is credited for each Plan Year beginning November 1, 1989 in which at least 1,000 hours of service are worked; service prior to November 1, 1989 is based on the Plan provisions then in effect.

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Normal Retirement Benefit

Normal Retirement Eligibility: Age 65.

Benefit Formula: The monthly pension benefit equals the indicated benefit unit time years of Credited Service (to a maximum of 45 years):

Date of Determination	Monthly Benefit Unit
6/1/1992 – 5/31/1993	18.25
6/1/1993 – 5/31/1994	19.00
6/1/1994 – 5/31/1995	19.50
6/1/1995 – 5/31/1998	22.00
6/1/1998 – 5/31/1999	26.00
6/1/1999 – 5/31/2000	29.00
6/1/2000 – 5/31/2001	31.00
6/1/2001 – 5/31/2002	34.00
6/1/2002 – 5/31/2003	37.00
6/1/2003 – 5/31/2004	39.50
6/1/2004 – 5/31/2005	40.75
6/1/2005 – 5/31/2006	42.00
6/1/2006 – 5/31/2007	43.25
6/1/2007 – 5/31/2008	44.50
6/1/2008 – 5/31/2009	45.50
6/1/2009 – 5/31/2010	46.25
6/1/2010 – 5/31/2011	47.00
6/1/2011 – 7/29/2012	47.75
7/30/2012 – 5/31/2013	48.75
6/1/2013 – 5/31/2014	49.25
6/1/2014 – 5/31/2015	49.50
6/1/2015 and later	49.75

Postretirement Benefit Increases

Eligible for pensioners as of the increase date who were not deferred vested terminations.

The monthly benefit is increased by the following benefit units times years of Credited Service (subject to applicable maximum):

Increase Date	Monthly Benefit Unit Increase
6/1/1992	0.50
6/1/1995	0.50
6/1/1998	1.00
6/1/2001	1.00
6/1/2004	1.00
6/1/2008	1.00
7/30/2012	0.50

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Regular Early Retirement Benefit

Eligibility: Age 60 with 15 or more years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced at age 62 or, alternatively, payable as early as age 60 but reduced by 0.1% for each month that commencement precedes age 62.

Special Early Retirement

Eligibility: 30 years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced after age 58 or reduced by 0.1% for each month that commencement precedes age 58.

Disability Benefit

Eligibility: Total and permanent disability after 10 years of Credited Service.

A monthly pension of \$430 for 10 to 15 years of Credited Service, \$505 for 15 to 20 years of Credited Service and \$605 for 20 or more years of Credited Service. This is subject to re-determination by the regular benefit formula at age 62. The benefit is reduced by certain other disability benefits (but not by any Social Security disability benefit payable).

Vested Termination

Eligibility: Termination of employment after 5 or more years of Vesting Service.

Benefit: The accrued normal retirement benefit is payable at age 65, or as early as age 60 with 15 years of Credited Service. For early commencement, the accrued normal benefit is reduced 6/10 of 1% for each month that early commencement precedes age 65.

Pre-retirement Surviving Spouse Benefit

Eligibility: Vested and married a year at the time of death.

Benefit: The benefit would be the participant's accrued benefit available had he retired the day before his death and elected a 50% joint and survivor option commencing at the earliest commencement date. The benefit is reduced for early retirement, joint and survivor option (for terminations prior to 6/1/2004) and the 50% adjustment for the survivor.

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Form of Payment

The benefit is determined on a life annuity basis. A participant terminating after June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on an unreduced basis with 50% of such amount payable to his spouse for life, after his death.

A participant terminating prior to June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on a reduced basis with 50% of such reduced amount payable to his spouse for life, after his death.

Other forms of payment include an actuarial equivalent 75% Joint and Survivor benefit (as compared to the single life option).

Changes in Plan Provisions since Last Actuarial Valuation

Effective June 30, 2012 the plan was amended to increase the benefit rate as follows:

Date of Termination	Benefit Rate
July 30, 2012 – May 31, 2013	48.75
June 1, 2013 – May 31, 2014	49.25
June 1, 2014 – May 31, 2015	49.50
On or after June 1, 2015	49.75

For Target Liability purposes, we recognized the change benefit unit from \$49.25 to 49.50.

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

Schedule SB Attachments

Schedule SB, Line 22

Description of Weighted Average Retirement Age as of November 1, 2013

See Appendix A for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Schedule SB Attachments

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Mid-West Forge Corporation
EIN/PN	34-6510647/001
Plan Name	Mid-West Forge Corporation Bargaining Unit Pension Plan
Valuation Date	November 1, 2013
Enrolled Actuary	Audrey Cervas
Enrollment Number	14-06430

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

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

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Principal Plan Provisions

Plan Sponsor

Mid-West Forge Corporation

Plan

Mid-West Forge Corporation Bargaining Unit Pension Plan

Effective Date and Most Recent Amendment

November 1, 1956; as most recently amended by union negotiations effective July 30, 2012

Plan Year

The twelve-month period ending October 31, 2013.

Coverage and Participation

Any employee who is a member of the collective bargaining unit represented by Local No. 1073 of the International Brotherhood of Boiler Makers, Iron Ship Builders, Blacksmiths, Forgers and Helpers (AFL-OCIO) hired prior to June 1, 2008.

Credited Service

One year is credited for each Plan Year beginning November 1, 1989 in which at least 1,670 hours of service are worked, with proportionate service granted to the nearest 1/10 for less than 1,670 hours; service prior to November 1, 1989 is based on the Plan provisions then in effect.

Vesting Service

One year is credited for each Plan Year beginning November 1, 1989 in which at least 1,000 hours of service are worked; service prior to November 1, 1989 is based on the Plan provisions then in effect.

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Normal Retirement Benefit

Normal Retirement Eligibility: Age 65.

Benefit Formula: The monthly pension benefit equals the indicated benefit unit time years of Credited Service (to a maximum of 45 years):

Date of Determination	Monthly Benefit Unit
6/1/1992 – 5/31/1993	18.25
6/1/1993 – 5/31/1994	19.00
6/1/1994 – 5/31/1995	19.50
6/1/1995 – 5/31/1998	22.00
6/1/1998 – 5/31/1999	26.00
6/1/1999 – 5/31/2000	29.00
6/1/2000 – 5/31/2001	31.00
6/1/2001 – 5/31/2002	34.00
6/1/2002 – 5/31/2003	37.00
6/1/2003 – 5/31/2004	39.50
6/1/2004 – 5/31/2005	40.75
6/1/2005 – 5/31/2006	42.00
6/1/2006 – 5/31/2007	43.25
6/1/2007 – 5/31/2008	44.50
6/1/2008 – 5/31/2009	45.50
6/1/2009 – 5/31/2010	46.25
6/1/2010 – 5/31/2011	47.00
6/1/2011 – 7/29/2012	47.75
7/30/2012 – 5/31/2013	48.75
6/1/2013 – 5/31/2014	49.25
6/1/2014 – 5/31/2015	49.50
6/1/2015 and later	49.75

Postretirement Benefit Increases

Eligible for pensioners as of the increase date who were not deferred vested terminations.

The monthly benefit is increased by the following benefit units times years of Credited Service (subject to applicable maximum):

Increase Date	Monthly Benefit Unit Increase
6/1/1992	0.50
6/1/1995	0.50
6/1/1998	1.00
6/1/2001	1.00
6/1/2004	1.00
6/1/2008	1.00
7/30/2012	0.50

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Regular Early Retirement Benefit

Eligibility: Age 60 with 15 or more years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced at age 62 or, alternatively, payable as early as age 60 but reduced by 0.1% for each month that commencement precedes age 62.

Special Early Retirement

Eligibility: 30 years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced after age 58 or reduced by 0.1% for each month that commencement precedes age 58.

Disability Benefit

Eligibility: Total and permanent disability after 10 years of Credited Service.

A monthly pension of \$430 for 10 to 15 years of Credited Service, \$505 for 15 to 20 years of Credited Service and \$605 for 20 or more years of Credited Service. This is subject to re-determination by the regular benefit formula at age 62. The benefit is reduced by certain other disability benefits (but not by any Social Security disability benefit payable).

Vested Termination

Eligibility: Termination of employment after 5 or more years of Vesting Service.

Benefit: The accrued normal retirement benefit is payable at age 65, or as early as age 60 with 15 years of Credited Service. For early commencement, the accrued normal benefit is reduced 6/10 of 1% for each month that early commencement precedes age 65.

Pre-retirement Surviving Spouse Benefit

Eligibility: Vested and married a year at the time of death.

Benefit: The benefit would be the participant's accrued benefit available had he retired the day before his death and elected a 50% joint and survivor option commencing at the earliest commencement date. The benefit is reduced for early retirement, joint and survivor option (for terminations prior to 6/1/2004) and the 50% adjustment for the survivor.

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE SB ATTACHMENTS

Form of Payment

The benefit is determined on a life annuity basis. A participant terminating after June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on an unreduced basis with 50% of such amount payable to his spouse for life, after his death.

A participant terminating prior to June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on a reduced basis with 50% of such reduced amount payable to his spouse for life, after his death.

Other forms of payment include an actuarial equivalent 75% Joint and Survivor benefit (as compared to the single life option).

Changes in Plan Provisions since Last Actuarial Valuation

Effective June 30, 2012 the plan was amended to increase the benefit rate as follows:

Date of Termination	Benefit Rate
July 30, 2012 – May 31, 2013	48.75
June 1, 2013 – May 31, 2014	49.25
June 1, 2014 – May 31, 2015	49.50
On or after June 1, 2015	49.75

For Target Liability purposes, we recognized the change benefit unit from \$49.25 to 49.50.

Plan Name: Mid-West Forge Corporation Bargaining Unit Pension Plan
EIN / PN: 34-6510647 / 001
Plan Sponsor: Mid-West Forge Corporation
Valuation Date: November 1, 2013

SCHEDULE I

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
EIN 34-6510647 PLAN: 001
FORM 5500 SCHEDULE H PART IV LINE 4(i)
SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS)
OCTOBER 31, 2014

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Money market fund:			
*	PNC Prime Money Market Fund	232,107 shares	\$ 232,107	\$ 232,107
	Registered investment companies:			
*	PNC Limited Maturity Bond Fund	178,012.384 shares	1,788,483	1,812,166
*	PNC Small Cap Fund	53,539.049 shares	554,984	1,132,886
*	PNC International Equity Fund	53,345.588 shares	847,655	1,044,507
*	PNC Intermediate Bond Fund	320,096.810 shares	3,632,064	3,537,070
	Vanguard Inflation Protected Securities Fund	21,756.880 shares	573,852	574,164
	Pimco Unconstrained Bond Fund	130,907.687 shares	1,497,471	1,475,330
	Ishares Tr Russell Mid Cap Value Fund	5,597.000 shares	266,422	405,335
	Ishares Russell Mid Cap Growth Index Fund	5,658.000 shares	208,530	513,859
	Total Registered Investment Companies		9,369,461	10,495,317
	Limited partnership:			
	Cedar Fair LP	1,500 units	34,566	70,890
	Common stocks:			
	Invesco Ltd.	1,400 shares	49,277	56,658
	Ace Limited	370 shares	36,691	40,441
	TE Connectivity Ltd.	840 shares	48,796	51,349
	Check Point Software Tech	480 shares	33,789	35,640
	Lyondellbasell Industries N.V.	310 shares	35,148	28,405
	NXP Semiconductors	740 shares	31,450	50,808
	Royal Caribbean Cruises Ltd.	600 shares	36,905	40,782
	Aetna Inc. New	770 shares	47,773	63,533
	Allstate Corp.	730 shares	45,041	47,341
	Altria Group Inc.	1,120 shares	41,419	54,141
	American Express Co.	490 shares	21,486	44,075
	Amgen Inc.	490 shares	58,095	79,468
	Apple Inc.	1,600 shares	70,557	172,800
	Becton Dickinson & Co.	300 shares	27,215	38,610
	Boeing Co.	350 shares	25,641	43,719
	Cigna Corp.	630 shares	59,528	62,729
	CVS Health Corporation	720 shares	37,329	61,783
	Cisco Systems Inc.	2,590 shares	55,773	63,377
	Comcast Corporation CL A	1,190 shares	35,577	65,867
	ConocoPhillips	770 shares	54,173	55,555
	Constellation Brands Inc.	660 shares	54,406	60,416

SCHEDULE I

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
EIN 34-6510647 PLAN: 001

FORM 5500 SCHEDULE H PART IV LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS) (CONTINUED)
OCTOBER 31, 2014

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Common stocks (continued):			
	Delta Air Lines Inc.	860 shares	18,458	34,598
	Disney Walt Co.	890 shares	52,775	81,328
	Discover Financial	780 shares	31,456	49,748
	Dr.Pepper Snapple Group Inc.	640 shares	41,168	44,320
	EOG Res Inc.	340 shares	26,452	32,317
	Eastman Chem Co.	350 shares	31,482	28,273
	Exxon Mobil Corp.	380 shares	28,175	36,750
	Foot Locker Inc.	750 shares	35,989	42,007
	General Electric Co.	3,110 shares	60,916	80,269
	Gilead Sciences Inc.	640 shares	52,429	71,680
	Google Inc. - CL A	70 shares	22,706	39,751
	HCA Holdings Inc.	830 shares	52,935	58,142
	Hanesbrands Inc.	470 shares	34,781	49,637
	Helmerich & Payne Inc.	410 shares	26,389	35,596
	Home Depot Inc.	480 shares	21,270	46,810
	JPMorgan Chase & Co.	1,360 shares	51,582	82,253
	Johnson & Johnson	680 shares	43,480	73,290
	Kroger Co.	1,140 shares	52,778	63,509
	L Brands Inc.	500 shares	33,944	36,060
	Lincoln National Corp.	1,040 shares	52,693	56,950
	Lockheed Martin Corp.	240 shares	33,935	45,737
	Magna International	520 shares	42,194	51,330
	Mckesson Corporation	290 shares	44,800	58,989
	Microsoft Corp.	740 shares	23,571	34,743
	Micron Technology Inc.	960 shares	33,052	31,766
	Packaging Corp	710 shares	50,835	51,177
	Polaris Inds Inc.	300 shares	24,748	45,258
	Principal Financial Group	1,020 shares	50,987	53,417
	Procter & Gamble Co.	710 shares	46,311	61,962
	Qualcomm Inc.	610 shares	34,280	47,891
	Quanta Svcs Inc.	860 shares	31,613	29,309
	Regions Financial Corp.	2,760 shares	27,066	27,407
	St. Jude Medical Inc.	520 shares	35,229	33,368
	Schlumberger Ltd..	720 shares	64,011	71,035
	Skyworks Solutions Inc.	1,090 shares	42,198	63,482
	Snap On Inc.	270 shares	33,810	35,678
	Southwest Airlines Co.	1,260 shares	34,416	43,445
	The Travelers Cos Inc.	470 shares	42,651	47,376
	Union Pacific Corp.	380 shares	14,139	44,251
	United Rentals Inc.	300 shares	34,817	33,018

- Continued -

SCHEDULE I**MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN
EIN 34-6510647 PLAN: 001****FORM 5500 SCHEDULE H PART IV LINE 4(i)**

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS) (CONTINUED)
OCTOBER 31, 2014

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Common stocks (continued):			
	Verizon Communications Inc.	870 shares	46,523	43,718
	Visa Inc.	150 shares	23,634	36,215
	Wells Fargo & Company	1,600 shares	44,087	84,944
	Wisconsin Energy Corp.	1,140 shares	24,158	56,612
	Wyndham Worldwide Corp.	640 shares	41,490	49,709
			<u>2,602,482</u>	<u>3,442,622</u>
	TOTAL		<u>\$ 12,238,616</u>	<u>\$ 14,240,936</u>