

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>05/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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>ELECTRIC MOTION COMPANY, INC. 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/01/1994</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>05/01/1994</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>05/01/1994</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ELECTRIC MOTION COMPANY, INC.</u> <u>110 GROPPPO DRIVE</u> <u>WINSTED, CT 06098</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>06-1001256</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>860-379-8515</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>335900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>06-1001256</u>	2c Plan Sponsor's telephone number <u>860-379-8515</u>	2d Business code (see instructions) <u>335900</u>	
2b Employer Identification Number (EIN) <u>06-1001256</u>					
2c Plan Sponsor's telephone number <u>860-379-8515</u>					
2d Business code (see instructions) <u>335900</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.	06/19/2015	DIANA BEEBE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/19/2015	DIANA BEEBE
	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	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 216
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 167
a(2) Total number of active participants at the end of the plan year	6a(2) 204
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 21
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 225
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 1
f Total. Add lines 6d and 6e	6f 226
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 212
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 6
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2T 3D	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ 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>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> 2014 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning **05/01/2014** and ending **12/31/2014**

A Name of plan ELECTRIC MOTION COMPANY, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ELECTRIC MOTION COMPANY, INC.	D Employer Identification Number (EIN) 06-1001256	

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

(a) Name of insurance carrier

SENTRY LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-6040276	68810	874886272	212	05/01/2014	12/31/2014

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
16044	0

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

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

HERITAGE BENEFIT AGENCY
P.O. BOX 179
WATERTOWN, CT 06795

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
16044	0		3

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	4324853
5 Current value of plan's interest under this contract in separate accounts at year end	5	8160553

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

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

b Balance at the end of the previous year	7b	3863696
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c Additions: (1) Contributions deposited during the year	7c(1)	513039	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	85612	
(4) Transferred from separate account	7c(4)	252348	
(5) Other (specify below)	7c(5)	0	
▶			

(6) Total additions

7c(6)

850999

d Total of balance and additions (add lines 7b and 7c(6))	7d	4714695
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	160161	
(2) Administration charge made by carrier	7e(2)	0	
(3) Transferred to separate account	7e(3)	229681	
(4) Other (specify below)	7e(4)	0	
▶			

(5) Total deductions

7e(5)

389842

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	4324853
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 05/01/2014 and ending 12/31/2014

A Name of plan <u>ELECTRIC MOTION COMPANY, INC. 401(K) PROFIT SHARING 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>ELECTRIC MOTION COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>06-1001256</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
<u>SENTRY LIFE INSURANCE COMPANY</u> <u>1800 NORTH POINT DRIVE</u> <u>STEVENS POINT, WI 54481-8020</u> <u>39-6040276</u>

(b) Enter name and EIN or address of person who provided you disclosure 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)

(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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 05/01/2014 and ending 12/31/2014

A Name of plan <u>ELECTRIC MOTION COMPANY, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ELECTRIC MOTION COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>06-1001256</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CAPITAL APPRECIATION ACCOUNT</u>				
b Name of sponsor of entity listed in (a): <u>SENTRY LIFE</u>				
c EIN-PN <u>39-6040276-001</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1211655</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID-CAP GROWTH ACCOUNT II</u>				
b Name of sponsor of entity listed in (a): <u>SENTRY LIFE</u>				
c EIN-PN <u>39-6040276-032</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>170421</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID-CAP GROWTH ACCOUNT III</u>				
b Name of sponsor of entity listed in (a): <u>SENTRY LIFE</u>				
c EIN-PN <u>39-6040276-033</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>93390</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>DIVERSIFIED GROWTH ACCOUNT</u>				
b Name of sponsor of entity listed in (a): <u>SENTRY LIFE</u>				
c EIN-PN <u>39-6040276-034</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>103559</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LARGE CAP GROWTH ACCOUNT</u>				
b Name of sponsor of entity listed in (a): <u>SENTRY LIFE</u>				
c EIN-PN <u>39-6040276-005</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>115511</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BALANCED GROWTH ACCOUNT II</u>				
b Name of sponsor of entity listed in (a): <u>SENTRY LIFE</u>				
c EIN-PN <u>39-6040276-045</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1522778</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GLOBAL GROWTH ACCOUNT</u>				
b Name of sponsor of entity listed in (a): <u>SENTRY LIFE</u>				
c EIN-PN <u>39-6040276-011</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>80097</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: [TARGET RETIREMENT INCOME ACCOUNT](#)**b** Name of sponsor of entity listed in (a): [SENTRY LIFE](#)

c EIN-PN 39-6040276-026	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10593
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a Name of MTIA, CCT, PSA, or 103-12 IE: [2015 TARGET RETIREMENT ACCOUNT](#)**b** Name of sponsor of entity listed in (a): [SENTRY LIFE](#)

c EIN-PN 39-6040276-027	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 467208
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a Name of MTIA, CCT, PSA, or 103-12 IE: [2025 TARGET RETIREMENT ACCOUNT](#)**b** Name of sponsor of entity listed in (a): [SENTRY LIFE](#)

c EIN-PN 39-6040276-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 788690
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a Name of MTIA, CCT, PSA, or 103-12 IE: [2035 TARGET RETIREMENT ACCOUNT](#)**b** Name of sponsor of entity listed in (a): [SENTRY LIFE](#)

c EIN-PN 39-6040276-029	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 250204
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a Name of MTIA, CCT, PSA, or 103-12 IE: [2045 TARGET RETIREMENT ACCOUNT](#)**b** Name of sponsor of entity listed in (a): [SENTRY LIFE](#)

c EIN-PN 39-6040276-030	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 135968
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SMALL CAP GROWTH ACCOUNT I](#)**b** Name of sponsor of entity listed in (a): [SENTRY LIFE](#)

c EIN-PN 39-6040276-013	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1121613
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a Name of MTIA, CCT, PSA, or 103-12 IE: [EQUITY GROWTH & INCOME ACCOUNT](#)**b** Name of sponsor of entity listed in (a): [SENTRY LIFE](#)

c EIN-PN 39-6040276-015	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57541
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LARGE CAP BLEND ACCOUNT II](#)**b** Name of sponsor of entity listed in (a): [SENTRY LIFE](#)

c EIN-PN 39-6040276-046	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2031325
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) <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> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>05/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>ELECTRIC MOTION COMPANY, INC. 401(K) PROFIT SHARING 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>ELECTRIC MOTION COMPANY, INC.</u>		D Employer Identification Number (EIN) <u>06-1001256</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	750000	408110
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	7059132	8160553
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	3863696	4324853
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	11672828	12893516

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	11672828	12893516
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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)	457818	
(B) Participants	2a(1)(B)	290263	
(C) Others (including rollovers)	2a(1)(C)	28664	
(2) Noncash contributions	2a(2)	0	776745
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	85612	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		85612
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		560815
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		0
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		1423172

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	202484	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		202484
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		202484

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1220688
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

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: BAGGE, CENNAMO & PASCOE, LLP

(2) EIN: 06-1498917

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			
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			
e Was this plan covered by a fidelity bond?	X		500000
4e			
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			
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			
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			
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			
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			
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			
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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
 ELECTRIC MOTION COMPANY, INC. 401(K)

6b Trust's EIN
 061001256

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2014 or fiscal plan year beginning 05/01/2014 and ending 12/31/2014					
A Name of plan ELECTRIC MOTION COMPANY, INC. 401(K) PROFIT SHARING PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ELECTRIC MOTION COMPANY, INC.				D Employer Identification Number (EIN) 06-1001256	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 39-6040276					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2014 v. 140124	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

ELECTRIC MOTION COMPANY INC. 401(k)
PROFIT SHARING PLAN
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
AS OF DECEMBER 31, 2014 AND APRIL 30, 2014 AND
FOR THE SHORT YEAR ENDED DECEMBER 31, 2014

**BAGGE, CENNAMO & PASCOE<sup>L
L
P</sup>**

Certified Public Accountants and Consultants

ELECTRIC MOTION COMPANY, INC. 401(k) PROFIT SHARING PLAN
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Supplemental Schedule: *

Schedule H, line 4i - Schedule of Assets Held for Investment Purposes at End of Year – Modified Cash Basis.....	19
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* Other supplemental schedules required by Section 2520-103.10 of the Department of Labor's Rules and Regulations for Reporting Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

INDEPENDENT AUDITORS' REPORT

To the participants and Trustees of Electric Motion Company, Inc.
401(k) Profit Sharing Plan:

Report on the Financial Statements

We have audited the accompanying financial statement of the Electric Motion Company, Inc. 401(k) Profit Sharing Plan (the "Plan"), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2014 and April 30, 2014, and the related statement of changes in net assets available for benefits (modified cash basis) for the short year ended December 31, 2014 (see footnote 1), and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 presentation 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.

Auditor's 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 4, which was certified by Sentry Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2014 and April 30, 2014 and for the short year ended December 31, 2014, that the information provided to the plan administrator by the custodian 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

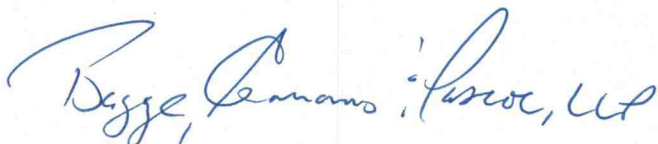
We draw attention to Note 2, to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our disclaimer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

Other Matter

The supplemental schedule of assets held for investment purposes at the end of year (modified cash basis) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employment Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the ***Basis for Disclosure of Opinion*** paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the custodian, 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.



BAGGE CENNAME & PASCOE, LLP

Certified Public Accountants

June 8, 2015

ELECTRIC MOTION COMPANY, INC. 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS -

MODIFIED CASH BASIS

DECEMBER 31, 2014 AND APRIL 30, 2014

	December 31, 2014	April 30, 2014
ASSETS:		
Investments - at fair value:		
Guaranteed Fund.....	\$ 4,324,853	\$ 3,863,696
Pooled Separate Accounts.....	8,160,553	7,059,132
	<u>12,485,406</u>	<u>10,922,828</u>
Contributions receivable:		
Employer Profit Sharing.....	228,065	750,000
Employer QNEC Contribution.....	171,935	-
Employer Correction Contribution.....	8,110	-
	<u>408,110</u>	<u>750,000</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u>12,893,516</u>	\$ <u>11,672,828</u>

See notes to the financial statements.

ELECTRIC MOTION COMPANY, INC. 401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS -

MODIFIED CASH BASIS

FOR THE SHORT YEAR ENDED DECEMBER 31, 2014

ADDITIONS:

Additions to net assets attributed to:

Interest - guaranteed fund.....	\$	85,612
Net appreciation in fair value of investments.....		<u>560,815</u>
		<u>646,427</u>

Contributions:

Employer's profit sharing and matching contributions.....	277,773
Employer's QNEC contributions.....	171,935
Employer's corrective contribution.....	8,110
Participants' elective deferral contributions.....	290,263
Participants' rollover contributions.....	<u>28,664</u>
	<u>776,745</u>

Total Additions.....	<u>1,423,172</u>
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DEDUCTIONS:

Deductions from net assets attributed to:

Benefits paid to participants.....	<u>202,484</u>
------------------------------------	----------------

NET INCREASE 1,220,688

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR	<u>11,672,828</u>
END OF YEAR \$	<u><u>12,893,516</u></u>

See notes to the financial statements.

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

1. Description of Plan

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

General

The Plan is a defined contribution plan established effective May 1, 1994, and recently restated effective May 1, 2014 to bring the Plan into compliance with the Pension Protection Act of 2006 and other legislative and regulatory changes. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Effective May 1, 2014, the Plan year end was changed from an April 30 year end to a calendar year end resulting in a "short" Plan year May 1, 2014 through December 31, 2014. All subsequent plan year ends will be on a calendar year basis.

Employees of Electric Motion Company, Inc. become eligible to participate in the Plan on the first day of the Plan year or the first day of the seventh month of the Plan year immediately following the completion of one year of service, 1,000 hours and reaching the age of 21.

Contributions

Contributions to the plan are made by both participating employees and the Company. Each plan year, participants may contribute pretax annual compensation up to the maximum deferral limits, as defined by the Plan and allowed by law. Additionally, participants who are fifty (50) years of age are permitted to make additional catch-up contributions as defined by the Internal Revenue Code (IRC). Participants may also contribute amounts representing distributions from other qualified contributions of defined contribution plans.

The Company matches 25% of the first 5% of base compensation that a participant contributes to the Plan. The Company may also contribute additional discretionary contributions as determined by the Board of Directors. Company discretionary profit sharing contributions were \$228,065 and \$750,000, respectively, for the plan years ended December 31, 2014 and April 30, 2014. Contributions are subject to certain limitations. Participants must meet service and age eligibility requirements and be employed on the last day of the Plan year to participate in the current year discretionary profit sharing contribution. Participants who are not actively employed at the end of the Plan year due to death, total and permanent disability, or early or normal retirement will be eligible to participate in the discretionary profit sharing contribution regardless of the above conditions.

As of December 31, 2014 the Company recorded a \$171,935 employer receivable as a qualified non elective contribution (QNEC), on behalf of non highly compensated participants, in order to satisfy the Actual Deferral Percentage (ADP) nondiscrimination test.

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

1. Description of Plan (Continued)

Contributions (Continued)

During the short plan year ended December 31, 2014, it was discovered that vesting on certain distributions were not properly applied. The plan determined the participants affected and recorded a contribution receivable in the amount of \$8,110, which included interest, at December 31, 2014. The amount was deposited into the affected participants' accounts on May 21, 2015. Distribution to the affected participants will be made in calendar 2015.

All employee deferrals, rollover contributions, and employer matching and discretionary contributions are invested in the Plan's investment options in percentages as elected by the participants.

Investment Options

Participants direct the investment of their contributions and employer contributions made on their behalf among the various funds offered by the plan. The plan offers a guaranteed fund and certain pooled separate account investment funds that are managed by Sentry Life Insurance Company (Sentry) as investment options. Participants may change the allocation percentages of investments and investment options daily.

Participant Accounts

The account of each participant reflects a separate record of participant contributions and employer contributions, withdrawals and allocations of Plan earnings or losses and expenses. Allocations are based on participant earnings, groupings, or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Participant account balances are accounted for as defined by the Plan.

Vesting

Participants are immediately vested in their own deferral, rollover and qualified non elective contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of service, as defined. A participant becomes 20% vested after 2 years of service, 40% after 3 years of service, 60% vested after 4 years of service, 80% after 5 years of service and 100% vested after 6 years of service.

Forfeitures

If a participant terminates employment with the Company at a time when the participant does not have a fully vested interest, the non vested contribution and actual earnings thereon are forfeited. Forfeited non vested amounts are credited to the terminated employees account if they become re-employed within the prescribed period. Forfeitures of Company matching and discretionary contributions are added to the employer discretionary contribution and allocated to remaining participants at the end of the Plan year, as defined in the Plan.

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

1. Description of Plan (Continued)

Forfeitures (Continued)

Forfeiture balances allocated to remaining participants amounted to \$16,632 and \$17,378 for the years ended December 31, 2014 and April 30, 2014, respectively.

Benefit Payments and Withdrawals

On termination of service for any reason, including death or retirement, a participant or beneficiary is eligible to receive the value of the vested interest in his or her account as a lump-sum distribution.

A participant who has attained age 59 ½ may withdraw all or a portion of his or her pre-tax elective deferral account, as described in the plan agreement, as an in service distribution. In addition, qualifying hardship distributions may only be made from the participant's elective deferral account.

Subsequent Events

The plan has evaluated subsequent events through June 8, 2015, the date the financial statements were available to be issued.

2. Summary of Significant Accounting Policies

Method and Basis of Accounting

The financial statements of the Plan are prepared using the modified cash basis of accounting, which is a basis of accounting other than generally accepted accounting principles. Consequently, investment income is recognized when received; disbursements are recognized when made, and contributions from the employer and participants are recorded when earned or withheld from the participants, respectively. Additionally, investments are reflected at fair value. Accordingly, the financial statements are not intended to present the net assets available for benefits and changes in net assets available for benefits of the Plan in conformity with accounting principles generally accepted in the United States of America.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution benefit plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value on the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

2. Summary of Significant Accounting Policies (Continued)

Contributions

Participant contributions are recorded in the period in which the employee deductions are withheld from the participant's compensation. The related Company matching contributions are recorded concurrently with the recording of participant contributions. The Company's discretionary contribution, qualified non elective (QNEC) and other contributions are recorded in the year or period for which it is approved by the Company's directors.

Risks and Uncertainties

The plan provides for various investment options in a number of combinations of separate accounts and a guaranteed investment fund. Such 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, and the level of uncertainty related to changes in the values of investment securities, it is reasonably possible that changes in the values of the Plans investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Use of Estimates, Economic Dependency, and Concentrations

The preparation of the Plan's financial statements requires management to make estimates and assumptions that effect the reported amounts of net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the dates of the financial statements. Accordingly, actual results could differ from those estimates.

The Plan is economically dependent upon contributions from the Company and participating employees.

The Plan's investments are concentrated in a guaranteed fund and pooled separate accounts managed by the Sentry Life Insurance Company.

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 7 for discussion of fair value measurement.

Investment Valuation and Income Recognition

The investment options in Sentry's pooled separate accounts are in a variable annuity contract. This variable annuity contract provides for participant directed investment through a number of underlying mutual funds and exchange traded funds (ETFs) with a range of investment objectives. The fair values of the sub-series within the variable annuity contract are determined by their initial value, plus changes in the underlying value of the mutual fund and/or the ETF shares plus any distributions received from the investments and less any charges assessed by the variable annuity contract and are determined by Sentry.

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

2. Summary of Significant Accounting Policies (Continued)

The Guaranteed Fund is a benefit responsive investment contract. The crediting interest rate may be changed by Sentry from time to time. Any change in the crediting interest rate shall be made in advance of the change. The average yield and crediting interest rate during the year ended December 31, 2014 and April 30, 2014 was 3.20% and 3.35%, respectively. The most reasonable estimate of fair value of the Guaranteed Fund is determined by Sentry to be contract value as participants may ordinarily direct withdrawal or transfer of all or a portion of their investment at this value.

All investment transactions, including investment earnings and losses, and purchases and sales of securities, are recorded on a trade-date basis. Interest income is recorded when received.

The Plan presents in the statement of changes in net assets available for benefits, the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains and losses and the unrealized appreciation (depreciation) on those investments.

Payment of Benefits

Benefit payments to participants or beneficiaries are recorded upon distribution.

Administrative Expenses

Certain administration expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Expenses paid by the Company totaled \$23,942 for the short year ended December 31, 2014. Investment management related fees and expenses are paid directly by the guaranteed fund and the pooled separate account funds themselves and are included in net appreciation in fair value of investments.

3. Related-Party/Party-in-Interest Transactions

Plan assets include investments in funds managed by Sentry. Sentry is the Plan's custodian and as such, transactions in various Sentry accounts qualify as party-in-interest transactions. Certain investment management fees and commissions paid to the insurance agent/broker are charged to the plan by Sentry. These amounts are charged directly against the investment income reported for the guaranteed account and each separate pooled account. In addition, personnel and facilities of the Company have been used to perform administrative functions for the Plan at no charge to the Plan.

The three Trustees of the Plan are currently officers of the Plan Sponsor and participants in the Plan.

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

4. Information Certified by the Custodian

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Sentry, the custodian of the plan, has certified to the plan administrator the following information as complete and accurate, which has been relied upon by the plan administrator in the preparation of the plan's financial statements:

- The contract or fair value, and physical custody of the separate account investments, in total and by investment option, and the guaranteed fund, respectively, at December 31, 2014 and April 30, 2014.
- Guaranteed fund and pooled separate account transactions, the interest income on the guaranteed fund and the net appreciation (depreciation) in the fair value of investments, in total and by investment option, respectively, for the short year ended December 31, 2014.
- The information provided on the Supplemental Schedule Form 5500 Schedule H, Line 4I – Schedule of Assets (Held at End of Year) at December 31, 2014.

5. Investments

The following summarizes investments held by the Plan.

	December 31, 2014		April 30, 2014	
Guaranteed Fund	\$ 4,324,853	*	\$ 3,863,696	**
Separate Accounts				
Capital Appreciation Account.....	1,211,655	*	1,067,188	**
Diversified Income Account.....	103,559		85,104	
Large Cap Growth Account.....	115,511		115,056	
Balanced Growth Account II.....	1,522,778	*	1,339,380	**
Global Growth Account.....	80,097		38,294	
Target Retirement Account.....	10,593		8,889	
2015 Target Retirement Account.....	467,208		438,271	
2025 Target Retirement Account.....	788,690	*	679,834	**
2035 Target Retirement Account.....	250,204		209,957	
2045 Target Retirement Account.....	135,967		90,928	
Small Cap Growth I Account.....	1,121,613	*	1,044,180	**
Mid Cap Growth II Account.....	170,421		139,068	
Mid Cap Growth III Account.....	93,391		69,953	
Equity Growth and Income Account....	57,541		31,944	
Large Cap Blend Account II.....	2,031,325	*	1,701,086	**
	<u>\$ 12,485,406</u>		<u>\$ 10,922,828</u>	

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

5. Investments (Continued)

- * Indicates individual investment represents 5% or more of net assets available for benefits as of December 31, 2014.
- ** Indicates individual investment represents 5% or more of net assets available for benefits as of April 30, 2014.

The plan's investments in the pooled separate accounts (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$560,815 for the short year ended December 31, 2014.

6. Investment Contract with Insurance Company

The Plan has a benefit-responsive investment contract (Guaranteed Fund) with Sentry. Sentry maintains the contributions in a general account. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Sentry is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The contract is included in the statements of net assets available for benefits at fair value as determined by Sentry. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The fair value of the investment contract at December 31, 2014 and April 30, 2014 was \$4,324,853 and \$3,863,696 respectively. The average yield and crediting interest rates were 3.20% for the short year ended December 31, 2014 and 3.35% for the fiscal year ended April 30, 2014. At December 31, 2014 and April 30, 2014 there are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is determined by Sentry and communicated annually to the Plan.

Certain events, such as the premature termination of the contract by the Plan, termination of the Plan, the failure to meet the requirements for qualification under the IRC and/or any other applicable state or federal law, would limit the Plan's ability to transact at contract value with Sentry. The Plan administrator believes the occurrence of such events that would limit the Plan's ability to transact at contract value with Plan participants is not probable.

7. Fair Value Measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy under ASC 820 are described below:

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

7. Fair Value Measurements (Continued)

Basis of Fair Value Measurement:

- Level 1 – Unadjusted quoted prices in active markets for identical assets. The Plan currently has no Level 1 assets.
- Level 2 – Inputs other than quoted prices in Level 1 that are observable for the assets, either directly or indirectly. The Plan's Level 2 assets are the pooled separate accounts. The fair values of the sub-series within the pooled separate accounts in the variable annuity contract are determined by their initial value, plus changes in the underlying value of the mutual fund and/or the ETF shares plus any distributions received from the investments and less any charges assessed by the variable annuity contract and are determined by Sentry.
- Level 3 – Significant unobservable inputs for the assets where there is little or no market activity for the assets at the measurement date. The Plan's Level 3 asset is the guaranteed fund. Fair value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Sentry is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The contract is included in the statements of net assets available for benefits at fair value as determined by Sentry.

As required by ASC 820, investments are classified within the level of the lowest significant input considered in determining fair value. Investments classified within Level 3 whose fair value measurement considers several inputs may include Level 1 or Level 2 inputs as components of the overall fair value measurement.

The inputs or methodology described above 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.

There have been no changes in the methodologies used to determine fair value of investments at December 31, 2014 and April 30, 2014.

The tables below set forth, by level within the fair value hierarchy, the Plan's investments at fair value at December 31, 2014 and April 30, 2014:

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

7. Fair Value Measurements (Continued)

<u>Description</u>	Fair Value December 31, 2014	Level 2	Level 3
Pooled Separate Accounts:			
Targeted/Aged-based Funds....	\$ 1,652,662	\$ 1,652,662	\$ -
Small-Cap Growth Fund.....	1,121,613	1,121,613	-
Mid-Cap Growth Funds.....	263,812	263,812	-
Large-Cap Growth Fund.....	115,511	115,511	-
Large-Cap Blend Fund.....	2,031,325	2,031,325	-
Global Equity Fund.....	80,097	80,097	-
Balanced Growth Fund.....	1,522,778	1,522,778	-
Other Growth Funds.....	1,315,214	1,315,214	-
Growth & Income Funds.....	57,541	57,541	-
Guaranteed Fund.....	4,324,853	-	4,324,853
Total.....	<u>\$ 12,485,406</u>	<u>\$ 8,160,553</u>	<u>\$ 4,324,853</u>

<u>Description</u>	Fair Value April 30, 2014	Level 2	Level 3
Pooled Separate Accounts:			
Targeted/Aged-based Funds....	\$ 1,427,879	\$ 1,427,879	\$ -
Small-Cap Growth Fund.....	1,044,180	1,044,180	-
Mid-Cap Growth Funds.....	209,021	209,021	-
Large-Cap Growth Fund.....	115,056	115,056	-
Large-Cap Blend Fund.....	1,701,086	1,701,086	-
Global Equity Fund.....	38,294	38,294	-
Balanced Growth Fund.....	1,339,380	1,339,380	-
Other Growth Funds.....	1,152,292	1,152,292	-
Growth & Income Fund.....	31,944	31,944	-
Guaranteed Fund.....	3,863,696	-	3,863,696
Total.....	<u>\$ 10,922,828</u>	<u>\$ 7,059,132</u>	<u>\$ 3,863,696</u>

The following is a reconciliation of the investments in which significant unobservable inputs (Level 3) were used in determining fair value.

<u>Description</u>	Guaranteed Fund Dec 31, 2014	Guaranteed Fund April 30, 2014
Beginning Balance as of May 1.....	\$ 3,863,696	\$ 3,260,371
Interest and Other Income.....	85,612	119,952
Contribution Deposits.....	513,039	717,499
Distributions to Participants.....	(160,161)	(422,240)
Net Transfers to Separate Accounts.....	22,667	188,114
Ending Balances as of December 31, and April 30, respectively.....	<u>\$ 4,324,853</u>	<u>\$ 3,863,696</u>

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

7. Fair Value Measurements (Continued)***Fair Value of Investments in Entities that Use NAV***

In accordance with the guidance regarding the fair value measurements and disclosures for investments in certain entities that calculate net assets value (NAV) per share (or its equivalent), the category, fair value, and redemption notice period for those assets whose fair value is estimated using NAV per share as of December 31, 2014 and April 30, 2014, respectively, are disclosed. There were no unfunded commitments for these investments.

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2014 and April 30, 2014, respectively.

December 31, 2014

Investment Category	Fair Value (*)	Redemption Frequency	(**) Round Trip Transfer Restrictions	Redemption Notice Period
Guaranteed Fund (a)	\$ 4,324,853	Daily	30 Days	Participants – daily.
Capital Appreciation (b)	1,211,655	Daily	None	Participants – daily.
Diversified Growth (c)	103,559	Daily	30 Days	Participants – daily.
Large Cap Growth (d)	115,511	Daily	None	Participants – daily.
Balanced Growth II (e)	1,522,778	Daily	60 Days	Participants – daily.
Global Growth (f)	80,097	Daily	60 Days	Participants – daily.
Targeted/Aged (g)	1,652,662	Daily	None	Participants – daily.
Small Cap Growth I (h)	1,121,613	Daily	30 Days	Participants – daily.
Mid Cap Growth II (i)	170,421	Daily	30 Days	Participants – daily.
Mid Cap Growth III (j)	93,391	Daily	60 Days	Participants – daily.
Equity Growth & Income (k)	57,541	Daily	30 Days	Participants – daily.
Large Cap Blend II (l)	<u>2,031,325</u>	Daily	60 Days	Participants – daily.
Total	<u>\$12,485,406</u>			

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

7. Fair Value Measurements (Continued)*Fair Value of Investments in Entities that Use NAV (Continued)*April 30, 2014

Investment Category	Fair Value (*)	Redemption Frequency	(**) Round Trip Transfer Restrictions	Redemption Notice Period
Guaranteed Fund (a)	\$ 3,863,696	Daily	30 Days	Participants – daily.
Capital Appreciation (b)	1,067,188	Daily	None	Participants – daily.
Diversified Growth (c)	85,104	Daily	30 Days	Participants – daily.
Large Cap Growth (d)	115,056	Daily	None	Participants – daily.
Balanced Growth II (e)	1,339,380	Daily	60 Days	Participants – daily.
Global Growth (f)	38,294	Daily	60 Days	Participants – daily.
Targeted/Aged (g)	1,427,879	Daily	None	Participants – daily.
Small Cap Growth I (h)	1,044,180	Daily	30 Days	Participants – daily.
Mid Cap Growth II (i)	139,068	Daily	30 Days	Participants – daily.
Mid Cap Growth III (j)	69,953	Daily	60 Days	Participants – daily.
Equity Growth & Income (k)	31,944	Daily	30 Days	Participants – daily.
Large Cap Blend II (l)	1,701,086	Daily	60 Days	Participants – daily.
Total	<u>\$10,922,828</u>			

- (a) The objective of the guaranteed fund is to provide a fixed rate of return and investment security. The fund provides participants with a guaranteed interest rate and a guarantee that the principal will not suffer a decline in value as long as the group annuity contract is in force. The fund is backed by the assets held in the general account of Sentry Life Insurance Company.
- (b) The pooled separate account objective is to seek long-term growth by investing in companies characterized by growth of sales and earnings at a rate higher than the overall economy. Dividend income is incidental.

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

7. Fair Value Measurements (Continued)

Fair Value of Investments in Entities that Use NAV (Continued)

- (c) The pooled separate account seeks long term capital appreciation and growth of income with current income as a secondary objective. The account invests solely in the T. Rowe Price Spectrum Growth Fund.
- (d) The pooled separate account objective is to seek long term capital growth. The account invests solely in the Janus Aspen Portfolio – Institutional Shares.
- (e) The pooled separate account objective is to provide long term capital appreciation and moderate current income. The account invests solely in the Vanguard Wellington Fund – Admiral Shares.
- (f) The pooled separate account objective is to seek long term capital appreciation. The account invests solely in the Vanguard Global Equity Fund.
- (g) The objective of these pooled separate accounts is to provide capital growth and current income consistent with their current asset allocations. The target based funds invest in 6 to 7 different asset classes by utilizing exchange traded funds (ETFs). Target date portfolios provide a diversified exposure to stocks, bonds, and cash for those investors who have specific dates in mind for retirement or another goal.
- (h) The pooled separate account objective is to provide for long term capital growth by investing at least 80% of its assets in companies with a market capitalization that is within or below the ranges of companies in the Russell 2000 Index. The account invests solely in the T. Rowe Price Small Cap Value Fund.
- (i) The pooled separate account objective is to seek long term capital growth by investing at least 80% of its assets in a broadly diversified portfolio of common stocks of mid cap companies. The account invests solely in the T. Rowe Price Diversified Mid Cap Growth Fund.
- (j) The pooled separate account seeks long term capital appreciation and income by investing mainly in stocks of mid-size U.S. companies considered to be undervalued. The account invests solely in the Vanguard Selected Value Fund.
- (k) The pooled separate account objective is to provide substantial dividend income as well as long term growth of capital by investing at least 80% of its assets in common stocks of well established companies paying above average dividends. The account invests solely in the T. Rowe Price Equity Income Fund.
- (l) The pooled separate account seeks long term capital appreciation by investing in stocks considered to have above average growth potential that is not reflected in their current markets prices. The account invests solely in the Vanguard PRIMECAP Fund – Admiral Shares.

(*) See fair value measurement of investments explained earlier in note 7.

(**) Transfer restrictions on round trip transactions. Sentry Life Insurance Company defines a round trip transaction as any transfer out of the respective fund followed by a transfer back into the same fund.

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

7. Fair Value Measurements (Continued)***Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements***

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs.

Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Average
<u>December 31, 2014</u>					
Guaranteed Fund	\$4,324,853	Contract Value	(1)	(2)	(2)
<u>April 30, 2014</u>					
Guaranteed Fund	\$3,863,696	Contract Value	(1)	(2)	(2)

- (1) Plan asset is the contract not the underlying assets of the Guaranteed Fund.
Crediting rate is not based directly on actual performance of the fund's underlying assets.
The contract is an unsecured general obligation of Sentry.
Sentry is rated A+ by the A.M. Best Company.
The underlying risks of the Guaranteed Fund are assumed by Sentry who is obligated to support the interest guarantee.
- (2) Information was not available or relevant based upon the valuation technique.

8. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their accounts, and the trust fund shall continue until all funds are distributed in accordance with the terms of the Plan.

Electric Motion Company, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2014 and April 30, 2014

9. Tax Status

On March 31, 2014, the Internal Revenue Service (IRS) stated that the prototype plan adopted, as then designed, qualified under Section 401(a) of the Internal Revenue Code (IRC). The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. No provision for income taxes has been included in the Plan's financial statements.

Plan management is required to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the Plan has taken certain positions that more likely than not would not be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and April 30, 2014, there were 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. Plan management believes it is no longer subject to income tax examinations for the years prior to April 30, 2012.

ELECTRIC MOTION COMPANY, INC. 401(k) PROFIT SHARING PLAN
 EIN: 06-1001256
 Plan Number : 001
 FOR THE SHORT YEAR ENDED DECEMBER 31, 2014

SCHEDULE H, line 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR - MODIFIED CASH BASIS

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	Guaranteed Fund	Sentry Guaranteed Return Contract, Variable Rate	**	4,324,853
*	Capital Appreciation Account A - Sentry Capital Appreciation Portfolio	Sentry Pooled Separate Account, Variable Rate	**	1,211,655
*	Diversified Growth Account AD - T. Rowe Price Spectrum Growth Fund	Sentry Pooled Separate Account, Variable Rate	**	103,559
*	Large Cap Growth Account E - Janus Aspen Large Cap Growth Port Inst Shares	Sentry Pooled Separate Account, Variable Rate	**	115,511
*	Balanced Growth Account II FA - Vanguard Wellington Fund - Adm Shrs	Sentry Pooled Separate Account, Variable Rate	**	1,522,778
*	Global Growth Account K - Vanguard Global Equity Fund	Sentry Pooled Separate Account, Variable Rate	**	80,097
*	Target Retirement Account LA - Sentry Target Retirement Income Portfolio	Sentry Pooled Separate Account, Variable Rate	**	10,593
*	2015 Target Retirement Account LB - Sentry 2015 Target Retirement Portfolio	Sentry Pooled Separate Account, Variable Rate	**	467,208
*	2025 Target Retirement Account LC - Sentry 2025 Target Retirement Portfolio	Sentry Pooled Separate Account, Variable Rate	**	788,690
*	2035 Target Retirement Account LD - Sentry 2035 Target Retirement Portfolio	Sentry Pooled Separate Account, Variable Rate	**	250,204
*	2045 Target Retirement Account LE - Sentry 2045 Target Retirement Portfolio	Sentry Pooled Separate Account, Variable Rate	**	135,967
*	Small Cap Growth Account IM - T. Rowe Price Small Cap Value Fund	Sentry Pooled Separate Account, Variable Rate	**	1,121,613
*	Mid-Cap Growth Account II AB - T. Rowe Price Diversified Mid-Cap Growth Fund	Sentry Pooled Separate Account, Variable Rate	**	170,421
*	Mid-Cap Growth Account III AC - Vanguard Selected Value Fund	Sentry Pooled Separate Account, Variable Rate	**	93,391
*	Equity Growth and Income Account O - T. Rowe Price Equity Income Fund	Sentry Pooled Separate Account, Variable Rate	**	57,541
*	Large Cap Blend Account II TA - Vanguard PRIMECAP Fund - Adm Shrs	Sentry Pooled Separate Account, Variable Rate	**	2,031,325
		Total Investments		12,485,406

* Represents a party in interest. This investment option is available through a group annuity contract with Sentry Life Insurance Company. The Plan invests in separate accounts (except for the Guaranteed Fund) which invest directly in the mutual funds and exchange traded funds. This information has been certified by Sentry Life Insurance Company, the custodian, as complete and accurate.

** Cost information has been omitted from disclosure as all investments are participant directed.

See notes to the financial statements.

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