# 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

**2014**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

**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
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
ENERCON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/1984

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

201 ALTORFER LANE
PEORIA, IL 61611

**2b** Employer Identification Number (EIN)
37-0996454

**2c** Plan Sponsor's telephone number
309-694-1418

**2d** Business code (see instructions)
335310

**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. | 09/14/2015 | JOHN HETH |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

| | | | |
|---|---|---|---|
| **3a** | Plan administrator's name and address [X] Same as Plan Sponsor | **3b** | Administrator's EIN |
| | | **3c** | Administrator's telephone number |
| **4** | If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: | **4b** | EIN |
| **a** | Sponsor's name | **4c** | PN |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 254 |
| **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)** | 174 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 205 |
| **b** | Retired or separated participants receiving benefits | **6b** | 1 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 51 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 257 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 257 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 244 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 14 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

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

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

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

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2014**<br>**This Form is Open to Public Inspection.** |

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

**A** Name of plan
ENERCON ENGINEERING, 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
ENERCON ENGINEERING, INC.

**D** Employer Identification Number (EIN)
37-0996454

## 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).. . . . . [X] 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

CHARLES SCHWAB INVESTMENT MANAGEMEN

94-3106735

**(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)

ENERCON ENGINEERING, INC.

71-0930784

| (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? |
|---|---|---|---|---|---|---|
| 99 | OTHER | 31190 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

JP MORGAN RETIREMENT PLAN SERVICES

71-0930784

| (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? |
|---|---|---|---|---|---|---|
| 64 | RECORDKEEPER | 1090 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

CHARLES SCHWAB & COMPANY

94-1737782

| (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? |
|---|---|---|---|---|---|---|
| 33 | BROKERAGE SERVICES | 528 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] 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 |
|---|---|---|
| CHARLES SCHWAB & COMPANY, INC | 33 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| SCHWAB FUNDS<br><br>94-3106735 | RANGE OF 0.09 - 0.22% OF AVERAGE DAILY BALANCE OF ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

# DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**2014**

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

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

**A** Name of plan
ENERCON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

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

**D** Employer Identification Number (EIN)
37-0996454

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE: JPMCB STABLE ASSET INCOME F30

**b** Name of sponsor of entity listed in (a): JP MORGAN

| **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) |
|---|---|---|
| 20-1978950-001 | C | 569662 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2014**

**This Form is Open to Public Inspection**

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

**A** Name of plan
ENERCON ENGINEERING, 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
ENERCON ENGINEERING, INC.

**D** Employer Identification Number (EIN)
37-0996454

## 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) | 0 | 0 |
| **(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) | 154768 | 159312 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 786780 | 569662 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(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) | 7992222 | 8156992 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 232028 | 214232 |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(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 | 9165798 | 9100198 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | 0 | 0 |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | 0 | 0 |
| **j** Other liabilities | 1j | 0 | 0 |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 9165798 | 9100198 |

## Part II Income and Expense Statement

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

| Income | | (a) Amount | (b) Total |
|---|---|---|---|
| **a Contributions:** | | | |
| **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 189004 | |
| **(B)** Participants | 2a(1)(B) | 516466 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 5900 | |
| **(2)** Noncash contributions | 2a(2) | 0 | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 711370 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| **(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) | 5107 | |
| **(F)** Other | 2b(1)(F) | 0 | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 5107 |
| **(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) | 511027 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 511027 |
| **(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) | | 7499 |
| **(7)** Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| **(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) | | -23113 |
| **c** Other income | 2c | | -36493 |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1175397 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1181030 | |
| **(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) | | 1181030 |
| **f** Corrective distributions (see instructions) | 2f | | 0 |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | 27159 |
| **h** Interest expense | 2h | | 0 |
| **i** Administrative expenses: **(1)** Professional fees | 2i(1) | 0 | |
| **(2)** Contract administrator fees | 2i(2) | 32808 | |
| **(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) | | 32808 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1240997 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | -65600 |
| **l** Transfers of assets: | | | |
| **(1)** To this plan | 2l(1) | | |
| **(2)** From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

**(1)** [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

**(1)** Name: BOTKE & STEWART, CPA **(2)** EIN: 20-4055370

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

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

## Part IV Compliance Questions

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

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 2000000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**2014**

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

**A** Name of plan
ENERCON ENGINEERING, 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
ENERCON ENGINEERING, INC.

**D** Employer Identification Number (EIN)
37-0996454

## 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): 84-1455663

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

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... **3**

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

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

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

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

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

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

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

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11 a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

# ENERCON ENGINEERING, INC.
# 401(k) PROFIT SHARING PLAN

## FINANCIAL STATEMENTS

## DECEMBER 31, 2014 AND 2013

BODTKE
AND STEWART
CERTIFIED PUBLIC ACCOUNTANTS

# INDEPENDENT AUDITORS' REPORT

Plan Trustees
Enercon Engineering, Inc.
401(k) Profit Sharing Plan
East Peoria, Illinois

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Enercon Engineering, Inc. 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013 and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 3, which was certified by FASCore, the recordkeeper of the Plan as agent for J.P. Morgan Retirement Plan Services, LLC, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the agent on behalf of the trustee as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the agent for the trustee is complete and accurate.

8919 North Knoxville Avenue, Peoria, Illinois 61615
SOUTH SIDE BANK BUILDING, 2ND FLOOR
309/691-7414 ■ 888/462-4758 ■ 309/692-8287 FAX
www.bodtkestewart.com

**Disclaimer of Opinion**

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

**Other Matter**

The supplemental schedules presented on pages 15 through 17 as of or for the year ended December 31, 2014, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee's agent, 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.

Bodtke & Stewart

Bodtke & Stewart
Certified Public Accountants

July 22, 2015
Peoria, Illinois

ENERCON ENGINEERING, INC.
401(k) PROFIT SHARING PLAN

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ENERCON ENGINEERING, INC. 401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2014 AND 2013

| ASSETS | 2014 | 2013 |
|---|---|---|
| Investments (at fair value): | | |
| Mutual funds | $ 8,156,992 | $ 7,992,222 |
| Self-directed investments | 214,232 | 232,028 |
| Investment contracts with insurance companies | 569,662 | 786,780 |
| | 8,940,886 | 9,011,030 |
| Receivables: | | |
| Employer's contribution | 189,346 | 189,004 |
| Notes receivable from participants | 159,312 | 154,768 |
| | 348,658 | 343,772 |
| TOTAL ASSETS | 9,289,544 | 9,354,802 |
| NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE | 9,289,544 | 9,354,802 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contract | (3,548) | 1,628 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 9,285,996 | $ 9,356,430 |

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

ENERCON ENGINEERING, INC. 401(k) PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2014 AND 2013

| | 2014 | 2013 |
|---|---|---|
| ADDITIONS | | |
| Additions to net assets attributed to: | | |
| Investment income: | | |
| Net appreciation (depreciation) in fair value of investments (see Note 5) | $ (20,794) | $ 1,362,880 |
| Dividends | 511,027 | 400,061 |
| Earnings (losses) on self-directed investments brokerage | (37,021) | 50,319 |
| | 453,212 | 1,813,260 |
| Interest income on notes receivable from participants | 5,107 | 5,031 |
| Contributions: | | |
| Participants | 513,844 | 643,914 |
| Employer (see Note 1) | 189,346 | 172,234 |
| Other employer corrective contributions | 2,622 | - |
| Rollovers (see Note 10) | 5,900 | 24,086 |
| TOTAL ADDITIONS | 1,170,031 | 2,658,525 |
| DEDUCTIONS | | |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants | 1,181,030 | 1,393,562 |
| Deemed distributions of participant loans | 27,159 | 15,376 |
| Administrative expenses | 32,276 | 263 |
| TOTAL DEDUCTIONS | 1,240,465 | 1,409,201 |
| NET INCREASE (DECREASE) | (70,434) | 1,249,324 |
| NET ASSETS AVAILABLE FOR BENEFITS | | |
| Beginning of year | 9,356,430 | 8,107,106 |
| END OF YEAR | $ 9,285,996 | $ 9,356,430 |

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

ENERCON ENGINEERING, INC.
401(k) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

## NOTE 1 - DESCRIPTION OF PLAN

The following description of the Enercon Engineering, Inc. 401(k) Profit Sharing Plan ("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 profit-sharing plan covering all full-time U.S. non-collectively bargained employees of Enercon Engineering, Inc. and Smart Earth Technologies, LLC, which is commonly controlled by directors and officers of Enercon Engineering, Inc. The employers are hereinafter referred to collectively as the "Company".

All U.S. employees who are at least 21 years of age and are not covered by a collective bargaining agreement are eligible to make salary deferred contributions. Date of entry to the plan is the date of hire. In order to receive employer matching contributions, participants must be actively employed as of the last day of the plan year and have completed 500 hours of service.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

### Contributions -

Each year, participants may elect to contribute a percentage of pretax annual compensation. Beginning in 2013, employees are automatically enrolled in the plan upon hiring, if eligible, at a 3% withholding rate. Participants may select a different deferral rate or elect not to defer at any time. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. During plan years 2014 and 2013, the Company matched 50 percent of the first 6 percent, respectively, of base compensation that a participant contributed to the Plan. Additional profit sharing amounts may be contributed at the option of the Company's board of directors and are allocated among investments as directed by the participant. Contributions are subject to certain limitations.

NOTE 1 - DESCRIPTION OF PLAN (continued)

Participant Accounts -

Each participant's account is credited with the participant's contribution and employer's matching contribution as well as allocations of any Company profit sharing contribution and Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting -

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their account is based on years of continuous service. A participant is 100% vested after five years of credited service with vesting being earned in 20% increments annually. In the event of a participant's death, disability, or termination of service on or after the normal retirement date, the participant's share in the Plan becomes fully vested.

Payment of Benefits -

On termination of service due to death, disability, or retirement, a participant may receive a lump sum distribution amount equal to the value of the participant's account. A participant's normal retirement age is 65. For termination of service due to other reasons, a participant may receive the value of the vested interest in the account as a lump sum distribution. The Plan includes a provision for pre-retirement distribution of benefits relating to specific purposes of financial hardship.

Forfeitures -

Forfeitures are created when participants terminate employment and take distributions before becoming 100% vested under the Plan. Forfeitures are used to pay any administrative expenses of the Plan and any remaining forfeitures attributable to nonelective contributions are allocated as an additional discretionary nonelective contribution while any remaining forfeitures attributable to matching contributions are used to reduce future employer matching contributions.

NOTE 1 - DESCRIPTION OF PLAN (continued)

At December 31, 2014 and 2013, forfeited nonvested accounts totaled $12,624 and $27,721, respectively. For plan years ended December 31, 2014 and 2013, forfeitures in the amount $31,190 and $0, were used towards plan fees. For the plan years ended December 31, 2014 and 2013, forfeitures in the amount of $3,508 and $2,716, respectively, were allocated to participant accounts. For 2013 employer contributions made in 2014 and 2012 employer contributions made in 2013, contributions were reduced by $0 and $14,076, respectively, from forfeited nonvested accounts.

Notes Receivable from Participants -

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at a rate equal to the Prime Rate according to the Wall Street Journal, currently 3.25%. A participant loan is considered a directed investment from the account of the participant as maintained under the Plan and, accordingly, qualifies as a party-in-interest transaction. Principal and interest is paid ratably through payroll deduction and all payments received by the Plan are credited only to the participant's account.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation -

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statement of net assets available for benefits presents the fair value of 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.

Reclassifications –

Certain reclassifications of the 2013 amounts have been made to conform to the 2014 presentation.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates -

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

Notes Receivable from Participants -

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest which approximates fair market value. Interest income is recognized based on the accrual method.

Investment Valuation and Income Recognition -

Investments are reported 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 4 for discussion of fair value measurements.

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

Guaranteed investment contracts are valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer (see Note 6). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only. In determining the reasonableness of the methodology, a variety of factors are evaluated including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated utilizing available market data (for example, swap curve rate).

Payment of Benefits -

Benefits are recorded when paid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Operating Expenses -

For plan years ended December 31, 2014 and 2013, the Plan incurred contract administrative fees of $300 and $263, respectively. Those administrative fees were deducted directly from plan assets in accordance with plan documents.

Indirect investment expenses were deducted as 12B-1 fees, and were not readily observable.

Audit fees in the amount of $31,151 were paid from forfeited nonvested accounts.

Date of Management's Review -

Subsequent events were evaluated through July 22, 2015, which is the date the financial statements were available to be issued.

NOTE 3 – CERTIFIED INVESTMENTS

Other than the fair value of the guaranteed investment contract and the related adjustment from fair value to contract value for fully-benefit responsive investment contracts and the fair value of the self-directed investments, certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedules, including investments and notes receivable from participants held at December 31, 2014 and 2013, and the net appreciation (depreciation) in fair value of investments, interest and dividends for the year ended December 31, 2014, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by FASCore, the recordkeeper of the Plan as agent for J.P. Morgan Retirement Plan Services, LLC, the trustee for the Plan.

The following information included in the accompanying financial statements was obtained from data that has been prepared and certified to as complete and accurate by the agent acting on behalf of the trustee:

| | 2014 | 2013 |
|---|---|---|
| Investments, at fair value: | | |
| Small cap stock funds | $ 2,072,795 | $ 2,061,146 |
| Mid-cap stock fund | 337,050 | 312,946 |
| Large cap stock funds | 2,678,831 | 2,473,080 |
| World stock funds | 1,054,969 | 1,155,569 |
| Intermediate term bond funds | 363,174 | 459,155 |
| Foreign large cap stock funds | 112,842 | 145,554 |
| Target date portfolios | 1,537,331 | 1,384,772 |
| Collective trust funds | 557,038 | 759,060 |



This information is an integral part of the accompanying financial statements.

## NOTE 4 - FAIR VALUE MEASUREMENTS

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

Level 1 valuations are based on unadjusted quoted prices in active markets for identical assets or liabilities and have the highest priority.

Level 2 valuations are based on observable inputs for the asset or liability, either directly or indirectly.

Level 3 valuations are based on unobservable inputs that are significant to the fair value of the assets or liabilities and have the lowest priority.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

*Common Stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Corporate Bonds:* Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

*Mutual Funds:* Valued at the daily closing price reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*U.S. Government Securities:* Valued using pricing models maximizing the use of observable inputs for similar securities.

NOTE 4 - FAIR VALUE MEASUREMENTS (continued)

*Benefit Responsive Investment Contract:* A market-based approach is primarily used to value the Stable Asset Income Fund's investments. Investments for which market quotations are not readily available are fair valued by approved pricing vendors or third-party broker dealers or may be internally fair valued using methods set forth by the valuation policies approved by the J.P.Morgan Investment Management Americas Bank Governance Board. This may include related or comparable assets or liabilities, recent transactions, market multiples, book values, and other relevant information for the investment to determine the fair value of the investment. An income-based valuation approach may be used in which the anticipated future cash flows of the investment are discounted to calculate the fair value. Discounts may also be applied due to the nature or duration of any restrictions on the disposition of the investments. Valuations may be based upon current market prices of securities that are comparable in coupon, rating, maturity and industry. It is possible that the estimated values may differ significantly from the values that would have been used, had a ready market for the investments existed, and such differences could be material.

The Stable Asset Fund (referred to as the benefit responsive insurance contract) is comprised of Level 1, 2 and 3 inputs. At the fund level, not the Plan level, less than 1% of the fair value is attributable to Level 3 valuation techniques and approximately 4% is attributable to Level 1 valuation. Due to materiality, for reporting purposes, the Plan's entire benefit responsive insurance contract will be considered Level 2 inputs.

| | | Fair Value Measurements Using: | |
|---|---|---|---|
| | Fair Value | (Level 1) | (Level 2) |
| December 31, 2014 | | | |
| Mutual Funds | | | |
| Small cap stock funds | $ 2,072,795 | $ 2,072,795 | $ - |
| Mid-cap stock funds | 337,050 | 337,050 | - |
| Large cap stock funds | 2,678,831 | 2,678,831 | - |
| World stock funds | 1,054,969 | 1,054,969 | - |
| Intermediate term bond funds | 363,174 | 363,174 | - |
| Foreign large cap stock funds | 112,842 | 112,842 | - |
| Target date portfolios | 1,537,331 | 1,537,331 | - |
| Investment contracts | 569,662 | - | 569,662 |
| Self-directed investments | 214,232 | 214,232 | - |
| Total | $ 8,940,886 | $ 8,371,224 | $ 569,662 |

NOTE 4 - FAIR VALUE MEASUREMENTS (continued)

| | | Fair Value Measurements Using: | |
|---|---|---|---|
| December 31, 2013 | Fair Value | (Level 1) | (Level 2) |
| Mutual Funds | | | |
| Small cap stock funds | $ 2,061,146 | $ 2,061,146 | $ - |
| Mid-cap stock funds | 312,946 | 312,946 | - |
| Large cap stock funds | 2,473,080 | 2,473,080 | - |
| World stock funds | 1,155,569 | 1,155,569 | - |
| Intermediate term bond funds | 459,155 | 459,155 | - |
| Foreign large cap stock funds | 145,554 | 145,554 | - |
| Target date portfolios | 1,384,772 | 1,384,772 | - |
| Investment contracts | 786,780 | - | 786,780 |
| Self-directed investments | 232,028 | 232,028 | - |
| Total | $ 9,011,030 | $ 8,224,250 | $ 786,780 |

There were no significant transfers between Levels 1 and 2 during the years ended December 31, 2014 and 2013.

NOTE 5 - INVESTMENTS

The following presents investments that represent 5% or more of the Plan's net assets:

| | 2014 | 2013 |
|---|---|---|
| **Investment Contract** | | |
| JPMorgan Stable Asset Inc. | $ 553,491 | $ 760,688 |
| **Mutual Funds** | | |
| American Funds Cap World Growth | 1,054,969 | 1,155,570 |
| Glenmede Small Cap Equity Adv | 1,668,081 | - |
| JPMorgan Equity Index | 1,142,091 | 1,049,561 |
| JPMorgan US Equity A | 1,005,454 | - |
| Davis NY Venture | - | 946,294 |
| Ridgeworth Small Cap Value Equity | - | 1,684,854 |

During the year ended December 31, 2014 the Plan's investments depreciated by $20,794 and during the year ended December 31, 2013 the Plan's investments appreciated by $1,362,880.

## NOTE 6 - INVESTMENT CONTRACTS WITH INSURANCE COMPANIES

The Plan contains benefit-responsive investment contracts with MetLife, Prudential, VOYA (formerly ING), TransAmerica, Nationwide and American General. These insurance companies ("companies") maintain the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by the companies, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract values for credit risk of the contract issuers or otherwise. The fair value of the investment contracts at December 31, 2014 and 2013 was $569,662 and $786,780, respectively. The crediting interest rate is based on a formula agreed upon with the issuers, and ranges from 0.23% to 1.85% for the year ended December 31, 2014 and 0.21% to 2.07% for the year ended December 31, 2013. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the Plan's ability to transact at contract values with the companies. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974. The plan administrator believes that any events that would limit the Plan's ability to transact at contract values with plan participants are probable of not occurring.

NOTE 6 - INVESTMENT CONTRACTS WITH INSURANCE COMPANIES (continued)

In addition to the limitations noted above, issuers of benefit-responsive investment contracts have certain rights to terminate a contract and settle at an amount which differs from contract value. For example, certain breaches by the Funds of its obligations, representations, or warranties under the terms of a benefit-responsive investment contract can result in its termination at market value, which may differ from contract value. Benefit-responsive investment contracts may also provide for termination with no payment obligation from the issuer if the performance of the contract constitutes a prohibited transaction under the ERISA or other applicable law. Benefit-responsive investment contracts may also provide issuers with the right to reduce contract value in the event an underlying security suffers a credit event or the right to terminate the contract in the event certain investment guidelines are materially breached and not cured.

The guaranteed investment contracts do not permit the insurance companies to terminate the agreement prior to the scheduled maturity dates.

The average yields earned by the guaranteed investment contract are as follows:

| | 2014 | 2013 |
|---|---|---|
| Average yields: | | |
| Based on actual earnings | 1.75% | 1.77% |
| Based on interest rate credited to participants | 1.76% | 1.77% |

NOTE 7 - 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 would become fully vested in their employer contributions.

NOTE 8 - TAX STATUS

The Enercon Engineering, Inc. 401(k) Profit Sharing Plan obtained its most recent determination letter on March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of Section 401 of the Internal Revenue Code, inclusive of changes in qualification requirements contained in the 2004 Cumulative List of Notice 2004-84, 2004-2 C.B. 1030. The most recent restatements also comply with the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), Worker, Retiree, and Employer Recovery Act of 2008 (WRERA) and other applicable laws. Although the Plan has been amended since receiving the determination letter, the trustees believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan was qualified and the related trust fund was tax exempt as of the financial statement date.

## NOTE 9 - PLAN RESTATEMENT

On January 1, 2009 the Plan was amended and restated in order to bring it into compliance with the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and other legislative and regulatory changes. The last amendment to the plan was the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA) and the effective date was December 31, 2010. The plan had adopted a prototype non-standardized EGTRRA plan during the last amendment and therefore is currently on a six-year restatement cycle.

## NOTE 10 – ROLLOVER CONTRIBUTIONS

The Plan allows eligible employees to contribute distributions received from other plans and certain IRAs. Participants are 100% vested in their rollover accounts and may withdraw amounts in their rollover accounts at any time.

## NOTE 11 – RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by JPMorgan. JPMorgan Chase Bank, N.A. is the trustee as defined by the Plan and therefore, these transactions qualify as party in interest transactions.

## NOTE 12 - RECONCILIATION TO FORM 5500

As of the Plan's year end, a net receivable of $189,346 was recorded in the accompanying statement of net assets available for benefits in accordance with generally accepted accounting principles. As more fully described in Notes 2 and 4, an adjustment from fair value to contract value for benefit-responsive investment contracts has also been recorded. The following is a reconciliation of net assets available for benefits as of December 31, 2014 and 2013 per the financial statements to Schedule H of Form 5500:

| | 2014 | 2013 |
|---|---|---|
| Net assets available for benefits per Form 5500 | $ 9,100,198 | $ 9,165,798 |
| Employer contribution receivable | 189,346 | 189,004 |
| Adjustment to contract value | (3,548) | 1,628 |
| Net assets available for benefits Per financial statements | $ 9,285,996 | $ 9,356,430 |

Benefits paid to participants per the financial statements for the years ended December 31, 2014 and 2013, agreed to Form 5500:

| | 2014 | 2013 |
|---|---|---|
| Benefits paid to participants per the financial statements | $ 1,181,030 | $ 1,393,562 |
| Benefits paid to participants per Form 5500 | $ 1,181,030 | $ 1,393,562 |

## NOTE 13 - RISKS AND UNCERTAINTIES

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

ENERCON ENGINEERING, INC.
401(k) PROFIT SHARING PLAN
EIN: 37-0996454 PLAN NUMBER: 001
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN YEAR ENDED DECEMBER 31, 2014

| (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Rate, Rate of Interest, Collateral, Par, or Maturity Value — Face Value/ Number of Shares | Price per Share/Unit | (d) Cost | (e) Current Value |
|---|---|---|---|---|---|
| | **Investment Contract** | | | | |
| * | JP Morgan Stable Asset Income FD F-30 | 1,391.490 | $ 409.39 | ** | $ 569,662 |
| | **Mutual Funds** | | | | |
| * | JP Morgan Smartretirement Income-Sel | 4,571.232 | 17.55 | ** | 80,225 |
| * | JP Morgan Smart Retirement 2015-Sel | 9,466.834 | 17.68 | ** | 167,374 |
| * | JP Morgan Smart Retirement 2020-Sel | 23,861.925 | 18.36 | ** | 438,105 |
| * | JP Morgan Smartretirement 2025-Sel | 1,447.117 | 17.77 | ** | 25,715 |
| * | JP Morgan Smart Retirement 2030-Sel | 18,791.737 | 19.11 | ** | 359,110 |
| * | JP Morgan Smartretirement 2035-Sel | 1,006.170 | 18.33 | ** | 18,443 |
| * | JP Morgan Smart Retirement 2040-Sel | 17,570.727 | 19.61 | ** | 344,562 |
| * | JP Morgan Smartretirement 2045-Sel | 1,529.527 | 18.57 | ** | 28,403 |
| * | JP Morgan Smartretirement 2050-Sel | 4,068.757 | 18.53 | ** | 75,394 |
| | American Funds Cap World Growth & Income-R3 | 23,024.194 | 45.82 | ** | 1,054,969 |
| * | JP Morgan International Equity Index-A | 7,026.292 | 16.06 | ** | 112,842 |
| | Columbia Small Cap Index Fund-A | 5,056.953 | 22.78 | ** | 115,197 |
| | Franklin Small Cap Value-A | 4,502.466 | 53.99 | ** | 243,088 |
| | Glenmede Small Cap Equity Adv | 64,354.976 | 25.92 | | 1,668,081 |
| | Prud Jennison Small Company-A | 1,808.209 | 25.25 | ** | 45,657 |
| | Vanguard Small Cap Growth Index Admiral | 17.447 | 44.26 | | 772 |
| | Columbia Mid Cap Index Fund-A | 6,802.356 | 15.54 | ** | 105,709 |
| | Goldman Sachs Mid Cap Value-A | 393.689 | 41.25 | ** | 16,240 |
| * | JP Morgan Market Expansion Index-A | 9,053.120 | 12.49 | ** | 113,073 |
| * | JP Morgan Mid Cap Growth A | 4,058.403 | 25.14 | | 102,028 |
| | Franklin Growth Adv | 4,411.632 | 74.83 | ** | 330,122 |
| * | JP Morgan Equity Index Fund-A | 27,842.307 | 41.02 | ** | 1,142,091 |
| * | JP Morgan US Equity A | 69,293.884 | 14.51 | | 1,005,454 |
| | MFS Value A | 5,757.419 | 34.94 | | 201,164 |
| * | JP Morgan Core Bond-A | 30,881.864 | 11.76 | ** | 363,174 |
| | Sub-total | | | | 8,156,992 |
| | **Self-directed Investments** | 214,232.050 | 1.00 | ** | 214,232 |
| | Total investments before participant loans | | | | 8,940,886 |
| * | Participants loans | | 3.25% | -0- | 159,312 |
| | Total investments at fair value | | | | $ 9,100,198 |

* Represents a party-in-interest to the plan
** Cost information has been omitted as all investments are participant directed

As permitted by the Department of Labor's Regulation 29 CFR 2520.103-8, the above information has been certified by the Plan's custodian as complete and accurate.

The accompanying notes are an integral part of this schedule.

ENERCON ENGINEERING, INC.
401(k) PROFIT SHARING PLAN
E.I.N. 37-0996454, PLAN NO. 001
SCHEDULE H, LINE 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS
PLAN YEAR ENDED DECEMBER 31, 2014

| (a) Identity of Party Involved | (b) Description of Asset | (c) Purchase Price | (d) Selling Price | (e) Lease Rental | (f) Expense Incurred With Transaction | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (i) Net Gain or (Loss) |
|---|---|---|---|---|---|---|---|---|

There were no reportable transactions during the current plan year.

The accompanying notes are an integral part of this schedule.

ENERCON ENGINEERING, INC.
401(k) PROFIT SHARING PLAN
E.I.N. 37-0996454, PLAN NO. 001
SCHEDULE H LINE 4(a) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
PLAN YEAR ENDED DECEMBER 31, 2014

| | Total that Constitutes Nonexempt Prohibited Transactions | | | |
|---|---|---|---|---|
| Participant Contributions Transferred Late to the Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |

There were no reportable transactions during the current plan year.

The accompanying notes are an integral part of this schedule.

# SCHEDULE OF ASSETS (HELD AT END OF YEAR)

## ENERCON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
## 01-JAN-14 to 31-DEC-14



| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS | CURRENT VALUE |
|---|---|---|---|---|
| 1JSRSX | | | 80,085.27 | 80,225.13 |
| 1JSFSX | | | 154,232.41 | 167,373.61 |
| 1JTTSX | | | 394,848.94 | 438,105.00 |
| 1JNSSX | | | 24,559.81 | 25,715.28 |
| 1JSMSX | | | 314,942.33 | 359,110.07 |
| 1SRJSX | | | 17,509.74 | 18,443.11 |
| 1SMTSX | | | 297,724.93 | 344,561.93 |
| 1JSASX | | | 26,847.16 | 28,403.30 |
| 1JTSSX | | | 72,277.95 | 75,394.07 |
| 1RWICX | | | 872,044.27 | 1,054,968.66 |
| 1OEIAX | | | 127,278.19 | 112,842.22 |
| 1NMSAX | | | 98,934.93 | 115,197.37 |
| 1FR-VAL | | | 215,641.13 | 243,088.13 |
| 1GTCSX | | | 1,690,707.59 | 1,668,081.01 |
| 1PGOAX | | | 43,282.97 | 45,657.31 |
| 1VSGAX1 | | | 757.48 | 772.22 |
| 1NTIAX | | | 89,864.28 | 105,708.61 |
| 1GCMAX | | | 16,382.29 | 16,239.67 |
| 1OMEAX | | | 104,207.79 | 113,073.46 |
| 1OSGIX | | | 110,352.96 | 102,028.23 |
| 1FCGAX | | | 243,075.94 | 330,122.40 |
| 1OGEAX | | | 947,878.99 | 1,142,091.40 |
| 1JUEAX | | | 1,064,180.19 | 1,005,454.24 |
| 1MEIAX | | | 196,182.33 | 201,164.17 |
| 1PGBOX | | | 371,935.27 | 363,170.76 |
| 1JPMF30 | | | 545,227.37 | 557,038.34 |
| 1SDBSCH | | | 214,232.05 | 214,232.05 |
| | | | **8,335,194.56** | **8,928,261.75** |
| PARTICIPANT LOANS | VARIOUS | 3.250-3.250 | 159,138.76 | 159,311.65 |
| FORFEITURES | | | 12,497.92 | 12,624.11 |

# SCHEDULE OF ASSETS (HELD AT END OF YEAR)



## ENERCON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
## 01-JAN-14 to 31-DEC-14



| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS | CURRENT VALUE |
|---|---|---|---|---|

LEGEND

INVESTMENT OPTION:

| | |
|---|---|
| 1JSRSX | J P Morgan SmartRetirement Income Select |
| 1JTTSX | J P Morgan SmartRetirement 2020 Select |
| 1JSMSX | J P Morgan SmartRetirement 2030 Select |
| 1SMTSX | J P Morgan SmartRetirement 2040 Select |
| 1JTSSX | J P Morgan SmartRetirement 2050 Select |
| 1OEIAX | J P Morgan Int'l Research Enhanced Eq A |
| 1FR-VAL | Franklin Small Cap Value Fund A |
| 1PGOAX | Prudential Jennison Small Company A |
| 1NTIAX | Columbia Mid Cap Index A |
| 1OMEAX | J P Morgan Mkt Expansion Enhanced Indx A |
| 1FCGAX | Franklin Growth Adv |
| 1JUEAX | J P Morgan US Equity A |
| 1PGBOX | J P Morgan Core Bond A |
| 1SDBSCH | Schwab SDB |
| 1JSFSX | J P Morgan SmartRetirement 2015 Select |
| 1JNSSX | J P Morgan SmartRetirement 2025 Select |
| 1SRJSX | J P Morgan SmartRetirement 2035 Select |
| 1JSASX | J P Morgan SmartRetirement 2045 Select |
| 1RWICX | American Funds Capital World G/I R3 |
| 1NMSAX | Columbia Small Cap Index A |
| 1GTCSX | Glenmede Small Cap Equity Adv |
| 1VSGAX1 | Vanguard Small Cap Growth Index Admiral |
| 1GCMAX | Goldman Sachs Mid Cap Value A |
| 1OSGIX | J P Morgan Mid Cap Growth A |
| 1OGEAX | J P Morgan Equity Index A |
| 1MEIAX | MFS Value A |
| 1JPMF30 | JPMCB Stable Asset Income F30 |

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year