

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 <u>01/01/2014</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>DRS HILL & THOMAS COMPANY PROFIT SHARING PLAN & TRUST</u>	1b Three-digit plan number (PN) ▶ <u>002</u> 1c Effective date of plan <u>09/29/1970</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>DRS. HILL & THOMAS COMPANY</u> <u>4853 GALAXY PARKWAY, SUITE I</u> <u>CLEVELAND, OH 44128-5939</u>	2b Employer Identification Number (EIN) <u>34-0926955</u> 2c Plan Sponsor's telephone number <u>216-831-9786</u> 2d Business code (see instructions) <u>621111</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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/13/2015</u>	<u>JEFFREY KAMPMAN</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		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	101
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)	53
a(2) Total number of active participants at the end of the plan year		6a(2)	38
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	54
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	92
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	92
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	95
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	3
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 2R 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) ☒ Trust		(3) ☒ 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		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☐ 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 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 01/01/2014 and ending 12/31/2014

A Name of plan <u>DRS HILL & THOMAS COMPANY PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DRS. HILL & THOMAS COMPANY</u>	D Employer Identification Number (EIN) <u>34-0926955</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
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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)

STIFEL NICOLAUS & COMPANY INC

43-0538770

(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?
26	NONE	18097	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WEATHERLY ASSET MANAGEMENT

33-0638187

(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?
26 49	NONE	15454	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NORTH POINT PORTFOLIO MANAGERS

34-1887341

(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?
26 10	NONE	13401	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:

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
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A Name of plan
DRS HILL & THOMAS COMPANY PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN)	▶	002
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500
 DRS. HILL & THOMAS COMPANY

D	Employer Identification Number (EIN) 34-0926955
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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: FIDELITY MANAGED INCOME PORTFOLIO

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST

c EIN-PN 04-3022712-024	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 516657
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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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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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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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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
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
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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 <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>DRS HILL & THOMAS COMPANY PROFIT SHARING PLAN & TRUST</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DRS. HILL & THOMAS COMPANY</u>		D Employer Identification Number (EIN) <u>34-0926955</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	176386	727142
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	797691	764756
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	198303	178995
(9) Value of interest in common/collective trusts	1c(9)	651171	516657
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	9278959	9330721
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	33279361	34283243

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	44381871	45801514

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	44381871	45801514
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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)	1129946	
(B) Participants	2a(1)(B)	71879	
(C) Others (including rollovers)	2a(1)(C)	1160134	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2361959

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	107	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	8093	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8200

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	622025	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		622025

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

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		6039
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		177209
c Other income.....	2c		2284536
d Total income. Add all income amounts in column (b) and enter total.....	2d		5459968

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3992998	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3992998
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	47327	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		47327
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4040325

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1419643
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: WALTHALL, LLP

(2) EIN: 34-0644631

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
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.		X	
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 This Form is Open to Public Inspection.
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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 <u>DRS HILL & THOMAS COMPANY PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DRS. HILL & THOMAS COMPANY</u>	D Employer Identification Number (EIN) <u>34-0926955</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u> <u>34-0926955</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% 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): _____

**DRS. HILL & THOMAS CO.
PROFIT SHARING PLAN AND TRUST**

FINANCIAL STATEMENTS

WITH SUPPLEMENTARY INFORMATION

DECEMBER 31, 2014 AND 2013

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
Financial Statements	
Statements of net assets available for benefits	3
Statements of changes in net assets available for benefits.....	4
Notes to financial statements	5-11
Supplementary Information	
Schedule I - Schedule of assets (held at end of year)	12-13



Insight that yields results.

INDEPENDENT AUDITORS' REPORT

October 12, 2015

Plan Administrator

Drs. Hill & Thomas Co.

Profit Sharing Plan & Trust

Cleveland, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Drs. Hill & Thomas Co. Profit Sharing Plan & Trust, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, 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

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we are 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 8, which was certified by Fidelity Management Trust Company, a trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) is presented for the purpose of additional analysis, and is not a required part of the financial statements, but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to, and 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 supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America, and in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Walthall, LLP

Certified Public Accountants

DRS. HILL & THOMAS CO. PROFIT SHARING PLAN & TRUST

Statements of Net Assets Available for Benefits

December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Investments, at fair value	\$ 44,895,375	\$ 44,007,182
Notes receivables from participants	178,995	198,303
Cash	<u>727,142</u>	<u>176,386</u>
Net Assets Available for Benefits	<u><u>\$ 45,801,512</u></u>	<u><u>\$ 44,381,871</u></u>

DRS. HILL & THOMAS CO. PROFIT SHARING PLAN & TRUST

Statements of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2014 and 2013

	2014	2013
Additions to Net Assets Attributed to		
Investment income:		
Net appreciation in fair value of investments	\$ 1,278,364	\$ 4,784,952
Interest and dividends	1,811,552	1,572,357
Other income	-	201
	<u>3,089,916</u>	<u>6,357,510</u>
Less: investment expenses	<u>(47,329)</u>	<u>(43,735)</u>
	3,042,587	6,313,775
Interest on notes receivable from participants	8,093	12,448
Contributions:		
Employer	1,129,946	1,163,878
Participant	71,879	86,300
Participant rollover	<u>1,160,134</u>	<u>-</u>
	<u>2,361,959</u>	<u>1,250,178</u>
Net additions	5,412,639	7,576,401
Deductions From Net Assets Attributed to		
Benefits paid to participants	<u>3,992,998</u>	<u>5,339,454</u>
Net Increase	1,419,641	2,236,947
Net Assets Available for Benefits - Beginning	<u>44,381,871</u>	<u>42,144,924</u>
Net Assets Available for Benefits - Ending	<u><u>\$ 45,801,512</u></u>	<u><u>\$ 44,381,871</u></u>

DRS. HILL & THOMAS CO. PROFIT SHARING PLAN & TRUST

Notes to Financial Statements

December 31, 2014 and 2013

Note 1 - Plan Description

The following description of the Drs. Hill & Thomas Co. Profit Sharing Plan & Trust is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

Nature of operations

Drs. Hill & Thomas Co. Profit Sharing Plan & Trust ("the Plan") covers substantially all of the employees of Drs. Hill & Thomas Co. and its related entities. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Contributions shall be determined from time to time at the sole discretion of the Company. Contributions are subject to certain limitations as required by federal regulations.

An eligible employee who has completed one year of service may elect to contribute to the Plan at any time during the year. The Company shall also make a safe harbor nonelective contribution in the amount of three percent of each such participant's compensation, whether or not the participant makes a contribution to the Plan.

Participant accounts

Each participant's account is credited with rollover, 401(k), and safe harbor nonelective contributions, an allocation of the Company's contribution and plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in rollover, 401(k), and safe harbor nonelective contributions, plus actual earnings thereon. Vesting in the employer discretionary contribution portion of their accounts is based on years of service. A participant is 100% vested after two years of credited service.

Investment options

Participants may direct that their account balance be invested either in certain specific funds selected by the Retirement Plans Committee, or in securities that comply with the requirements of ERISA offered by a selected investment company.

Notes receivable from participants

Notes from participants are made in accordance with the Plan. The notes bear interest at a rate determined by the Advisory Committee. Participants may borrow up to 50 percent of their total vested accrued benefit, subject to a maximum of \$50,000. Any note made for the purpose of buying a principal residence may be repaid over a reasonable period of time, as determined by the Committee. Any other note must be repaid within five years from the date of the loan.

Payment of benefits

Benefit payments to participants are made payable in the event of retirement, death, disability, termination of employment, or termination of the Plan. Active employees may elect to receive in-service cash withdrawals from their vested accrued benefit. Payments may be made in a lump sum distribution or in another form, as specified in the Plan.

Note 1 - Plan Description (Continued)

Forfeited accounts

Any nonvested portion of a participant's account is deemed forfeited after employment is terminated. If the participant is reemployed prior to the date on which five one-year breaks in service is incurred, the employer shall restore the portion of the participant's account that was forfeited. Forfeitures stay under the Plan and are used first to restore any previously forfeited accounts; next, to correct any incorrect allocations; and finally, to reduce the amount of employer contributions.

At December 31, 2014 and 2013, forfeited nonvested accounts totaled \$16 and \$116, respectively. During the years ended December 31, 2014 and 2013, the amounts of the forfeited nonvested accounts used by the Plan were \$100 and \$-0-, respectively.

Plan termination

In the event of termination, the net assets of the Plan are to be allocated in accordance with the provisions of the Plan, and within the manner prescribed by the Employee Retirement Income Security Act of 1974. All participants will become 100% vested in their accounts.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting

The accounting records of the Plan are maintained on the accrual basis.

Use of estimates

In preparing financial statements in conformity with generally accepted accounting principles, management makes estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Investment valuation and income recognition

The Plan's investments are stated at fair value. Fair value is a price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued interest. Delinquent participant loans are reclassified as distributions, based upon the terms of the plan document.

Payment of benefits

Benefits are recorded when paid.

Plan administrative expenses

Certain plan administrative expenses are paid by Drs. Hill & Thomas Co.

Note 2 - Summary of Significant Accounting Policies (Continued)

Risks and uncertainties

The Plan provides the various investment options in any combination of registered investment companies and other investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits, and the statements of changes in net assets available for benefits.

Adoption of new accounting standard

In 2014, the plan adopted FASB Accounting Standards Update 2015-12, which simplified the reporting for employee benefit plans as follows:

- Fully-benefit responsive investment contracts are to be reported at contract value;
- Disclosure of investments that are 5% or greater than net assets available for benefits are no longer required to be disclosed separately;
- The disclosure of net appreciation(depreciation) in the fair value of investments is shown in total;
- Other disclosure changes.

There was no material impact on the plan's net assets or changes in net assets upon adoption of the new standard.

The financial statements for December 31, 2013 and the year then ended have been retroactively restated for this change.

Note 3 - Related Party Transactions

Fidelity Management Trust Company (a Trustee) has physical and administrative control of certain Plan assets, and is responsible for the safekeeping of the Plan's assets, investments of funds, and other transactions as directed by the plan administrator or participants. Certain plan investments are units of common / collective trusts or money market accounts managed by this Trustee. The Plan also owns shares of registered investment companies managed by a related party of this Trustee. Fees paid by the Plan to this Trustee amounted to \$29,230 and \$1,522 for the years ended December 31, 2014 and 2013, respectively.

Note 4 - Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by letter, dated February 14, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC), and therefore are not subject to tax under present income tax law. The Plan has been amended since the determination letter was received. However, the Plan's administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan, and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

Note 5 - Fair Value Measurement

FASB ASC 820-10 establishes a 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 the fair value hierarchy under FASB ASC 820-10 are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
 - quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability;
 - inputs that are derived principally from or corroborated by observable market data by correlation or other means.If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The following is a description of the valuation methodologies used for assets measured at fair value.

Common stocks, preferred stocks, corporate debt, municipal bonds, and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Common / collective trusts: Valued at the net asset value of shares held by the Plan at year-end for the underlying securities held in all of the trust's commingled accounts. While NAV for a CCT is quoted in a market that is not active; classification in the fair value hierarchy is based on the observability of the investments held in the CCT. Accordingly, the Plan has classified CCTs based on the lowest level input that is significant to NAV.

Registered investment companies and money market accounts: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

Portfolio optimization funds: Plan assets are represented by a unit of account and a per unit value whose value is the result of the accumulated values of the underlying investments. While each underlying asset is valued at the closing price reported on the active market on which the individual security is traded, the net asset value of the portfolio optimization funds is not publicly quoted.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

Note 5 - Fair Value Measurement (Continued)

Assets at Fair Value as of December 31, 2014				
Description	(Level 1)	(Level 2)	(Level 3)	Total
Common / collective trusts	\$ -	\$ 516,657	\$ -	\$ 516,657
Registered investment companies	16,921,491	-	-	16,921,491
Common stocks	16,077,534	-	-	16,077,534
Preferred stocks	679,728	-	-	679,728
Corporate debt - preferred	4,683,235	-	-	4,683,235
Corporate debt - other	8,626	-	-	8,626
U.S. government securities	65,325	-	-	65,325
Money market accounts	3,580,601	-	-	3,580,601
Portfolio optimization funds	-	2,362,178	-	2,362,178
Total	\$ 42,016,540	\$ 2,878,835	\$ -	\$ 44,895,375

Assets at Fair Value as of December 31, 2013				
Description	(Level 1)	(Level 2)	(Level 3)	Total
Common / collective trusts	\$ -	\$ 651,171	\$ -	\$ 651,171
Registered investment companies	16,713,452	-	-	16,713,452
Common stocks	15,671,531	-	-	15,671,531
Preferred stocks	335,132	-	-	335,132
Corporate debt - preferred	4,153,508	-	-	4,153,508
Corporate debt - other	40,061	-	-	40,061
Money market accounts	4,165,669	-	-	4,165,669
Portfolio optimization funds	-	2,276,658	-	2,276,658
Total	\$ 41,079,353	\$ 2,927,829	\$ -	\$ 44,007,182

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2014 and 2013:

Investment	December 31, 2014			
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Common / collective trusts				
Fixed income	\$ 516,657	\$ -	Daily	None
Portfolio optimization funds				
Growth	2,362,178	-	Daily	None
Investment	December 31, 2013			
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Common / collective trusts				
Fixed income	\$ 651,171	\$ -	Daily	None
Portfolio optimization funds				
Growth	2,276,658	-	Daily	None

Note 6 - Investments

The following table presents the fair values of the investments.

<u>Investments at Fair Value as of December 31,</u>	<u>2014</u>	<u>2013</u>
Common / collective trusts:	\$ 516,657	\$ 651,171
Registered investment companies	16,921,491	16,713,452
Common stocks	16,077,534	15,671,531
Preferred stocks	679,728	335,132
Money market accounts	3,580,601	4,165,669
Corporate debt - preferred	4,683,235	4,153,508
Corporate debt - other	8,626	40,061
Portfolio optimization funds	2,362,178	2,276,658
U.S. government securities	65,325	-
Total investments	<u><u>\$ 44,895,375</u></u>	<u><u>\$ 44,007,182</u></u>

During the years ended December 31, 2014 and 2013, the Plan's investments (including investments bought, sold, as well as held during the year) appreciated in value by \$1,278,364 and \$4,784,952, respectively.

Note 7 - Reconciliation of Financial Statements to Form 5500

A portion of the Plan's investments are held in participant-directed brokerage accounts at both December 31, 2014 and 2013. These assets are reported in the aggregate on Part I of Schedule H and as one asset held for investment purposes on the supplementary schedule. In accordance with the Form 5500 reporting requirements, the following assets are reported as other investments at December 31, 2014 and 2013, respectively:

	<u>2014</u>	<u>2013</u>
Registered investment companies	\$ 7,590,770	\$ 7,434,493
Common stocks	16,077,534	15,671,531
Preferred stocks	679,728	335,132
Money market accounts	2,815,845	3,367,978
U.S. government securities	65,325	-
Corporate debt - preferred	4,683,235	4,153,508
Corporate debt - other	8,626	40,061
Portfolio optimization funds	2,362,178	2,276,658
Other investments per Form 5500	<u><u>\$ 34,283,241</u></u>	<u><u>\$ 33,279,361</u></u>

Note 8 - Information Certified by Fidelity Management Trust Company

The Fidelity Management Trust Company, a trustee of the Plan, holds a portion of the Plan's investment assets and executes transactions therein. Financial information relating to those assets, which comprises a significant portion of the Plan's assets, is included in the accompanying financial statements, based on information provided by this trustee. That information, which has not been audited by independent accountants, is summarized below:

Note 8 - Information Certified by Fidelity Management Trust Company (Continued)

<u>Fair Value of Account as of December 31,</u>	<u>2014</u>	<u>2013</u>
Common / collective trusts	\$ 516,657	\$ 651,171
Registered investment companies	14,723,608	14,820,643
Common stock	10,947,291	10,804,883
Preferred stock	496,613	202,499
Money market accounts	2,577,942	3,389,057
Corporate debt - preferred	3,647,279	3,658,457
Notes receivable from participants	133,318	130,447
Cash	<u>78,626</u>	<u>36,848</u>
Total certified assets	33,121,334	33,694,005
Registered investment companies	2,197,883	1,892,809
Common stock	5,130,243	4,866,648
Preferred stock	183,115	132,633
Money market accounts	1,002,659	776,612
Corporate debt - preferred	1,035,956	495,051
Corporate debt - other	8,626	40,061
U.S. government securities	65,325	-
Portfolio optimization funds	2,362,178	2,276,658
Notes receivable from participants	45,677	67,856
Cash	<u>648,516</u>	<u>139,538</u>
Total noncertified assets	<u>12,680,178</u>	<u>10,687,866</u>
Net assets per financial statements	<u>\$ 45,801,512</u>	<u>\$ 44,381,871</u>
<u>Net Increase in the Account as of December 31,</u>	<u>2014</u>	<u>2013</u>
Employer contribution	\$ 697,055	\$ 770,908
Participant contributions	38,079	50,400
Participant rollover contributions	1,160,134	-
Interest and dividends	1,493,163	1,256,686
Interest from participants' notes receivable	5,462	9,153
Net appreciation in fair value of investments	857,081	3,336,877
Benefits paid to participants	(3,668,391)	(3,813,840)
Investment expenses	<u>(29,230)</u>	<u>(26,332)</u>
Total certified increase	553,353	1,583,852
Employer contribution	432,891	392,970
Participant contributions	33,800	35,900
Interest and dividends	318,389	315,671
Interest from participants' notes receivable	2,631	3,295
Net appreciation in fair value of investments	421,283	1,448,075
Other income	-	201
Benefits paid to participants	(324,607)	(1,525,614)
Investment expenses	<u>(18,099)</u>	<u>(17,403)</u>
Total noncertified increase	<u>866,288</u>	<u>653,095</u>
Net increase per financial statements	<u>\$ 1,419,641</u>	<u>\$ 2,236,947</u>

Note 9 - Subsequent Events

The Plan has evaluated subsequent events from the date of the statement of net assets available for benefits through October 12, 2015.

DRS. HILL & THOMAS CO. PROFIT SHARING PLAN & TRUST
PLAN #043 EIN 34-0926955
FORM 5500 SCHEDULE H PART IV LINE 4(i)

Schedule of Assets (Held at End of Year)

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment	(e) Current Value
	Common / collective trusts:		
*	Fidelity Managed Income Portfolio Fund	516,657.210 units	\$ 516,657
	Registered investment companies:		
	ABF Small Cap Value	1,932.486 shares	48,447
*	Fidelity Contrafund	16,811.342 shares	1,647,007
*	Fidelity Dividend Growth	16,985.385 shares	567,652
*	Fidelity Emerging Markets	1,124.621 shares	27,340
*	Fidelity Freedom 2005	4,802.929 shares	57,587
*	Fidelity Freedom 2010	4,722.236 shares	72,675
*	Fidelity Freedom 2015	117.368 shares	1,480
*	Fidelity Freedom 2020	25,887.312 shares	397,629
*	Fidelity Freedom 2025	7,146.142 shares	93,900
*	Fidelity Freedom 2030	55,585.565 shares	896,595
*	Fidelity Freedom 2035	14,149.961 shares	187,628
*	Fidelity Freedom 2040	14,290.693 shares	133,475
*	Fidelity Freedom 2045	3,880.576 shares	40,785
*	Fidelity Freedom 2050	1.767 shares	19
*	Fidelity Freedom 2055	11.140 shares	130
*	Fidelity Freedom Income	9.913 shares	115
*	Fidelity Government Income	17,997.125 shares	189,150
*	Fidelity Growth Company	4,031.266 shares	531,684
*	Fidelity High Income	8,626.625 shares	76,777
*	Fidelity Intl Discovery	3,189.061 shares	121,152
*	Fidelity Low Priced Stock	6,920.459 shares	347,753
*	Fidelity New Markets Income	1,480.964 shares	22,600
*	Fidelity Puritan	5,933.489 shares	127,511
*	Fidelity Real Estate	4,636.351 shares	189,395
*	Fidelity Small Cap Discovery	3,874.586 shares	116,586
*	Fidelity Strategic Income	2,148.133 shares	22,964
	Janus Overseas	1,341.275 shares	42,170
	Janus Research	14,412.993 shares	624,659
	Perkins Mid Cap Value	6,117.022 shares	122,646
	PIMCO Total Return	25,241.716 shares	269,077
	Pru Mid Cap Growth	6,506.712 shares	260,464
	Spartan 500 Index	23,570.131 shares	1,717,084
	Spartan Extended Market Index	2,233.461 shares	123,242
	Spartan International Index	145.605 shares	5,419
	Spartan US Bond Index	179.728 shares	2,108
	T. Rowe Price Equity Income	7,494.398 shares	245,816
	Total registered investment companies		9,330,721

DRS. HILL & THOMAS CO. PROFIT SHARING PLAN & TRUST
PLAN #043 EIN 34-0926955
FORM 5500 SCHEDULE H PART IV LINE 4(i)

Schedule of Assets (Held at End of Year) (Continued)

December 31, 2014

<u>(a)</u>	<u>(b) Identity of Issue, Borrower, Lessor or Similar Party</u>	<u>(c) Description of Investment</u>	<u>(e) Current Value</u>
	Money market accounts:		
*	Fidelity US Government Reserve	764,755.730 shares	764,756
*	Participant loans	Promissory notes, interest ranging from 3.75% to 8.25%	178,995
	Participant-directed brokerage account assets		<u>34,283,241</u>
	Total investments		<u>\$ 45,074,370</u>
*	Party-in-interest as defined by ERISA		

DRS. HILL & THOMAS CO. PROFIT SHARING PLAN & TRUST
PLAN #043 EIN 34-0926955
FORM 5500 SCHEDULE H PART IV LINE 4(i)

Schedule of Assets (Held at End of Year)

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment	(e) Current Value
	Common / collective trusts:		
*	Fidelity Managed Income Portfolio Fund	516,657.210 units	\$ 516,657
	Registered investment companies:		
	ABF Small Cap Value	1,932.486 shares	48,447
*	Fidelity Contrafund	16,811.342 shares	1,647,007
*	Fidelity Dividend Growth	16,985.385 shares	567,652
*	Fidelity Emerging Markets	1,124.621 shares	27,340
*	Fidelity Freedom 2005	4,802.929 shares	57,587
*	Fidelity Freedom 2010	4,722.236 shares	72,675
*	Fidelity Freedom 2015	117.368 shares	1,480
*	Fidelity Freedom 2020	25,887.312 shares	397,629
*	Fidelity Freedom 2025	7,146.142 shares	93,900
*	Fidelity Freedom 2030	55,585.565 shares	896,595
*	Fidelity Freedom 2035	14,149.961 shares	187,628
*	Fidelity Freedom 2040	14,290.693 shares	133,475
*	Fidelity Freedom 2045	3,880.576 shares	40,785
*	Fidelity Freedom 2050	1.767 shares	19
*	Fidelity Freedom 2055	11.140 shares	130
*	Fidelity Freedom Income	9.913 shares	115
*	Fidelity Government Income	17,997.125 shares	189,150
*	Fidelity Growth Company	4,031.266 shares	531,684
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*	Fidelity Intl Discovery	3,189.061 shares	121,152
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*	Fidelity New Markets Income	1,480.964 shares	22,600
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*	Fidelity Real Estate	4,636.351 shares	189,395
*	Fidelity Small Cap Discovery	3,874.586 shares	116,586
*	Fidelity Strategic Income	2,148.133 shares	22,964
	Janus Overseas	1,341.275 shares	42,170
	Janus Research	14,412.993 shares	624,659
	Perkins Mid Cap Value	6,117.022 shares	122,646
	PIMCO Total Return	25,241.716 shares	269,077
	Pru Mid Cap Growth	6,506.712 shares	260,464
	Spartan 500 Index	23,570.131 shares	1,717,084
	Spartan Extended Market Index	2,233.461 shares	123,242
	Spartan International Index	145.605 shares	5,419
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	T. Rowe Price Equity Income	7,494.398 shares	245,816
	Total registered investment companies		9,330,721

DRS. HILL & THOMAS CO. PROFIT SHARING PLAN & TRUST
PLAN #043 EIN 34-0926955
FORM 5500 SCHEDULE H PART IV LINE 4(i)

Schedule of Assets (Held at End of Year) (Continued)

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(e) Current Value
	Money market accounts:		
*	Fidelity US Government Reserve	764,755.730 shares	764,756
*	Participant loans	Promissory notes, interest ranging from 3.75% to 8.25%	178,995
	Participant-directed brokerage account assets		<u>34,283,241</u>
	Total investments		<u><u>\$ 45,074,370</u></u>
*	Party-in-interest as defined by ERISA		