

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
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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>THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
		1c Effective date of plan	<u>01/01/1963</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<u>THE C.J. KREHBIEL COMPANY</u>		
		2b Employer Identification Number (EIN)	<u>31-0345250</u>
<u>3962 VIRGINIA AVENUE</u> <u>CINCINNATI, OH 45227-3412</u>		2c Plan Sponsor's telephone number	<u>513-271-6035</u>
		2d Business code (see instructions)	<u>323100</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.		
	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)
<u>ALVIN B. DENNIG, JR.</u> <u>BARNES, DENNIG & CO., LTD</u> <u>150 EAST FOURTH STREET</u> <u>CINCINNATI, OH 45202</u>			<u>513-241-8313</u>

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	95
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)	71
a(2) Total number of active participants at the end of the plan year		6a(2)	65
b Retired or separated participants receiving benefits		6b	6
c Other retired or separated participants entitled to future benefits.....		6c	15
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	86
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	2
f Total. Add lines 6d and 6e		6f	88
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1I			
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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	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

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

A Name of plan THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE C.J. KREHBIEL COMPANY	D Employer Identification Number (EIN) 31-0345250

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014			
2 Assets:			
a Market value	2a	9394603	
b Actuarial value	2b	9394603	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	7	264978	264978
b For terminated vested participants	17	157187	157187
c For active participants	71	3729679	3739582
d Total	95	4151844	4161747
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.21%	
6 Target normal cost	6	30000	

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

SIGN HERE	09/26/2015
Signature of actuary	Date
HANS NIENABER	14-05737
Type or print name of actuary	Most recent enrollment number
CUNI, RUST & STRENK, INC.	513-985-6164
Firm name	Telephone number (including area code)
4555 LAKE FOREST DRIVE SUITE 620 CINCINNATI, OH 45242-5617	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	3714703	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	3714703	
10 Interest on line 9 using prior year's actual return of <u>20.95</u> %	778230	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.00</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	4492933	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	117.77 %
15 Adjusted funding target attainment percentage	15	206.35 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	178.29 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6).....	31a	30000										
b Excess assets, if applicable, but not greater than line 31a	31b	30000										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment.....</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td></td> <td></td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment.....	0	0	b Waiver amortization installment		
	Outstanding Balance	Installment										
a Net shortfall amortization installment.....	0	0										
b Waiver amortization installment												
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34											
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35).....	36											
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37											
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	0										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b											
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years	40	0										

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE C.J. KREHBIEL COMPANY	D Employer Identification Number (EIN) 31-0345250

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation PNC BANK, NATIONAL ASSOCIATION 25-1211909

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation PNC FINANCIAL SERVICES GROUP, INC 25-1435979

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

PNC BANK

1900 EAST NINTH STREET
CLEVELAND, OH 44114

22-1146430

(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?
13	TRUSTEE	56676	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CUNI, RUST & STRENK

4540 COOPER ROAD, SUITE 304
CINCINNATI, OH 45242

31-1227755

(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?
11	NONE	15950	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BARNES DENNIG & CO., LTD

150 EAST FOURTH STREET
CINCINNATI, OH 45202

31-1119890

(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?
10	NONE	8500	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)

FROST BROWN TODD LLC

3300 GREAT AMERICAN TOWER 301 EAST
CINCINNATI, OH 45202

61-0722001

(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?
29	NONE	7342	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
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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>THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE C.J. KREHBIEL COMPANY</u>	D Employer Identification Number (EIN) <u>31-0345250</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	
b	Receivables (less allowance for doubtful accounts):		
	(1) Employer contributions.....	1b(1)	
	(2) Participant contributions.....	1b(2)	
	(3) Other.....	1b(3)	11252 3570
c	General investments:		
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	196590 4914696
	(2) U.S. Government securities	1c(2)	100371 4050949
	(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)	1851141 0
	(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)	
	(9) Value of interest in common/collective trusts	1c(9)	
	(10) Value of interest in pooled separate accounts	1c(10)	
	(11) Value of interest in master trust investment accounts	1c(11)	
	(12) Value of interest in 103-12 investment entities.....	1c(12)	
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	7387560 0
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	
	(15) Other.....	1c(15)	

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	9546914	8969215

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	9546914	8969215
---	-----------	---------	---------

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)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1994	
(B) U.S. Government securities	2b(1)(B)	723	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	673	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3390
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	16097	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	38429	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		54526
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	24045563	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	23945154	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		100409
(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)		
(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)		-3967
c Other income.....	2c		2454
d Total income. Add all income amounts in column (b) and enter total.....	2d		156812

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	282455	
(2) To insurance carriers for the provision of benefits.....	2e(2)	358884	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		641339
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)	31792	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	56676	
(4) Other.....	2i(4)	4704	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		93172
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		734511

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-577699
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: BARNES DENNIG & CO., LTD

(2) EIN: 31-1119890

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: 0

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>THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE C.J. KREHBIEL COMPANY</u>	D Employer Identification Number (EIN) <u>31-0345250</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
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): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>7</u>

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

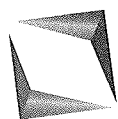
a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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): _____

The C.J. Krehbiel Company Employees' Pension Plan

**Financial Statements
With Supplementary Information
Years Ended December 31, 2014 and 2013
With Independent Auditors' Report**



BARNES DENNIG
Accounting • Tax • Business Insight

Independent Auditors' Report

To the Trustees of
The C.J. Krehbiel Company Employees' Pension Plan
Cincinnati, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The C.J. Krehbiel Company Employees' Pension Plan, which comprise the statement of net assets available for benefits as of December 31, 2013 (ongoing), the related statement of changes in net assets available for benefits (ongoing) for the year ended December 31, 2013, the statement of net assets available for benefits (in liquidation) as of December 31, 2014, the related statement of changes in net assets available for benefits (in liquidation) for the year ended December 31, 2014, 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 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 7, which was certified by PNC, the 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.

**Independent Auditors' Report
(Continued)**

Disclaimer of Opinion

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

Basis of Accounting

As described in Note 10 to the financial statements, the Board of Directors of the C.J. Krehbiel Company, the Plan's sponsor, voted in December 2014 to terminate the Plan effective December 15, 2014. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which investments in money market funds and U.S. government securities and the accumulated benefit information are stated, from the ongoing plan basis used in presenting the 2013 financial statements to the liquidation basis used in presenting the 2014 financial statements.

Other Matter

The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions 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 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.



October 14, 2015
Cincinnati, Ohio

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Statements of Net Assets Available for Benefits December 31, 2014 (in liquidation) and 2013 (ongoing)

	2014 (in liquidation)	2013 (ongoing)
Assets		
Investments, at fair value:		
Mutual funds	\$ -	\$ 7,387,560
Common stock	-	1,851,142
Money market fund	4,914,696	196,590
U.S. Government securities	4,050,949	100,371
	<u>8,965,645</u>	<u>9,535,663</u>
Total investments		
	8,965,645	9,535,663
Accrued interest and dividends	3,570	6,280
Pending trades	-	4,972
	<u>-</u>	<u>4,972</u>
Total assets	<u>8,969,215</u>	<u>9,546,915</u>
Net assets available for benefits	<u>\$ 8,969,215</u>	<u>\$ 9,546,915</u>

The accompanying notes are an integral part of these financial statements

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2014 (in liquidation) and 2013 (ongoing)

	2014 (in liquidation)	2013 (ongoing)
Additions:		
Investment income		
Dividends	\$ 21,548	\$ 202,946
Interest	36,367	135
Net appreciation in fair value of investments	96,442	1,552,786
Other	2,454	7,949
	<u>156,811</u>	<u>1,763,816</u>
Deductions:		
Benefits paid for retirements and terminations	641,339	1,915,430
Administrative expenses	93,172	85,694
	<u>734,511</u>	<u>2,001,124</u>
Total deductions		
	<u>734,511</u>	<u>2,001,124</u>
Net decrease	(577,700)	(237,308)
Net assets available for benefits:		
Beginning of year	9,546,915	9,784,223
	<u>9,546,915</u>	<u>9,784,223</u>
End of year	<u>\$ 8,969,215</u>	<u>\$ 9,546,915</u>

The accompanying notes are an integral part of these financial statements

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements

NOTE 1 DESCRIPTION OF THE PLAN

The following description of The C.J. Krehbiel Company Employees' Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit plan that provides retirement benefits to substantially all employees' who have attained age 21 and completed one year of eligible service. The Company contributes such amounts as are necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan members. The contributions are designed to fund the Plan's normal service costs on a current basis. PNC Bank is the Plan's trustee. Cuni, Rust & Strenk is the Plan's Actuary. The Plan is administered by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

As of April 15, 2009, the Plan does not permit new entrants. Effective December 15, 2014, the Plan was amended to terminate the Plan (See Note 10).

Pension Benefits

Benefits under the Plan are funded by the Company. Contributions are made based on recommendations by the Actuary, who performs annual valuations of the Plan. The funds are held, invested, and disbursed by the trustee.

Normal retirement occurs at the age of 65 with a monthly benefit based upon the sum of: 1.1% of the employee's average compensation for the years 1993 - 1997 up to the 1997 covered compensation amount, 1.6% of the average compensation for the years 1993 - 1997 in excess of the 1997 covered compensation amount times the years of benefit service at December 31, 1997, 1.1% of the annual compensation for each year after 1997 times the benefit factor for each year and 0.5% of the annual compensation in excess of the integration level times the lesser of the individual's benefit factor and the amount by which 35 exceeds the number of benefit years as of the beginning of such year. Early retirement is permitted after age 60 and 5 years of service. The employee may then elect to begin receiving benefits upon attaining normal retirement date or receive an actuarially reduced benefit upon taking early retirement. There are other various forms of pension benefits and methods of payment available under the Plan.

Death Benefits

In the event of death of an active vested participant after the age of 50, then a death benefit is payable to your beneficiary under the Plan. The death benefit may be paid in various forms and commence at various times depending on whether your beneficiary is your surviving spouse. Regardless of the form in or times at which paid, the value of the death benefit will be equal to the value of the monthly retirement benefit that you had earned under the Plan at the time of your death. Payments to any surviving spouse will continue for the life of the surviving spouse.

Vesting Provisions

All active participants in the Plan became fully vested in their accrued benefits effective as of the freeze date, April 15, 2009.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying 2014 financial statements of The C.J. Krehbiel Company Employees' Pension Plan are prepared under the liquidation basis of accounting using accounting principles generally accepted in the United States of America.

Presentation Changes

The basis of accounting has changed from the accrual basis in the prior year to the liquidation basis in the current year. The Company determined that liquidation was imminent during the current year by vote of its Board of Directors.

Investment Valuation

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 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual 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.

Purchases and sales of investments are accounted for on the trade date (the date the order to buy or sell is executed). The cost of investments sold is computed on an average cost basis. Dividend income is recorded on the ex-dividend date, and interest income is recorded as earned.

Net appreciation (depreciation) in fair value of investments consists of the net realized gain (loss) from sales of assets and the net unrealized gain (loss) from changes in the fair value of assets during the year.

Employee Contributions

Prior to the adoption of The C.J. Krehbiel Company 401(k) Plan on June 1, 1987, participants in the Plan could make after-tax contributions to the Plan. Any contributions to the Plan before 1987 will remain in the Plan and continue to be invested until they are paid. These contributions are typically invested in low-risk bonds and money market funds which are at the discretion of the plan trustees. The balance of these employee contributions and the reinvested income totaled \$152,453 and \$152,312 at December 31, 2014 and 2013, respectively. If a participant terminates and is entitled to receive a retirement benefit under the regular part of the Plan, then the value of the voluntary account will be used to increase the amount of your retirement benefit under the Plan. If, however, you are not entitled to a retirement benefit under the regular part of the Plan, then the voluntary account will be distributed to the participant as if it were a regular retirement benefit under the Plan. Regular retirement benefits are generally not payable before your retirement during employment.

Payment of Benefits

The Plan pays all benefits to pensioners. Benefit payments to participants are recorded upon distribution.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenses

In 2014 and 2013, certain expenses and costs of administering the Plan were paid by The C. J. Krehbiel Company (the "Company").

Related Party Transactions

Certain Plan investments are invested in mutual funds managed by PNC Bank. PNC Bank is the Trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest.

Several employees of the Company provide administrative services to the Plan. These services include Plan oversight and day-to-day Plan administration. The Plan is not charged by the Company for the services of the employees to the Plan.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan Administrator and Actuary to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Management believes that the estimates utilized in preparing its financial statements are reasonable and prudent.

Subsequent Events

The Plan has evaluated all events subsequent to the balance sheet date of December 31, 2014 through October 14, 2015, which is the date these financial statements were available to be issued, and have been determined that there are no subsequent events that require disclosure under applicable accounting principles generally accepted in the United States (GAAP) for subsequent events.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service that employees have rendered to date and that are expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) present employees and their beneficiaries, and (c) beneficiaries of employees who have died. Benefits for retired or terminated employees or their beneficiaries are based on actual benefits earned during their term of employment. The accumulated plan benefits for active employees are based on their actual compensation over their respective years of service, utilizing various benefit formulas as specified by the Plan. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated Plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, withdrawal, or retirement) between the valuation date and the expected dates of payment. The actuarial assumptions below are based on the assumption the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The components of the actuarial present value of accumulated plan benefits as of December 31, 2014 (in liquidation) and 2013 (ongoing) are:

	2014 (in liquidation)	2013 (ongoing)
Vested benefits:		
Participants currently receiving payments	\$ 239,369	\$ 524,225
Other participants	4,569,719	4,625,676
Total actuarial present value of accumulated plan benefits	4,809,088	5,149,901
Employee contributions	152,453	152,312
Total accumulated benefits	<u>\$ 4,961,541</u>	<u>\$ 5,302,213</u>

The actuarial value of Plan assets was \$8,816,762 and \$9,394,603 as of December 31, 2014 and 2013, respectively.

The components of the changes in accumulated plan benefits for the years ended December 31, 2014 (in liquidation) and 2013 (ongoing), respectively:

	2014 (in liquidation)	2013 (ongoing)
Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 5,302,213</u>	<u>\$ 7,635,395</u>
Increase (decrease) during the year attributable to:		
Changes in actuarial assumptions	-	(663,067)
Decrease in discount period	214,872	-
Benefits accumulated and experience	85,793	245,315
Benefits paid for retirements and terminations	(641,337)	(1,915,430)
Net increase	<u>(340,672)</u>	<u>(2,333,182)</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 4,961,541</u>	<u>\$ 5,302,213</u>

Due to the inherent uncertainties in actuarial estimates, it is reasonably possible that actuarial estimates could change in the near term.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 4 INVESTMENTS

The fair value of individual investments that represent 5% or more of the Plan's net assets at December 31, 2014 and 2013 are as follows:

	2014 (in liquidation)	2013 (ongoing)
* PNC Prime Money Market Fund	\$ 4,914,696	n/a
USA Treasury Notes (DTD 01/15/2015)	2,000,120	n/a
USA Treasury Notes (DTD 02/15/2015)	1,050,199	n/a
USA Treasury Notes (DTD 03/15/2015)	1,000,630	n/a
* PNC Int'l Equity Fund	n/a	1,365,846
IShare S&P 500 Growth	n/a	1,046,750
* PNC Total Return Advantage Fund	n/a	1,107,028
* PNC Bond Fund	n/a	857,951
* PNC Limited Maturity Bond Fund	n/a	980,610
T Rowe Price Growth Stock	n/a	746,181

* Designates Party-in-interest.

During the years ended December 31, 2014 and 2013, the Plan's investment income (loss) (including gains and losses on investments bought and sold, as well as held during the year) was \$96,442 and \$1,552,786, respectively.

NOTE 5 FAIR VALUE MEASUREMENT

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

The hierarchy is broken down into three levels base on the ability to observe inputs 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.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 5 FAIR VALUE MEASUREMENT (CONTINUED)

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

The asset's 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.

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

Money Market Funds and Mutual Funds: Valued at the net asset value ("NAV") of shares held by the plan at year end.

U.S. Government securities, preferred stock and common stock: Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

Assets Measured at Fair Value on a Recurring Basis

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

Description	12/31/2014	Quoted Prices		
		in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 4,914,696	\$ -	\$ 4,914,696	\$ -
U.S. Government securities	4,050,949	4,050,949	-	-
Total assets	<u>\$ 8,965,645</u>	<u>\$ 4,050,949</u>	<u>\$ 4,914,696</u>	<u>\$ -</u>

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 5 FAIR VALUE MEASUREMENT (CONTINUED)

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

Description	12/31/2013	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 7,387,560	\$ 7,387,560	\$ -	\$ -
Common stock	1,851,142	1,851,142	-	-
Money market funds	196,590	-	196,590	-
U.S. Government securities	100,371	100,371	-	-
Total assets	<u>\$ 9,535,663</u>	<u>\$ 9,339,073</u>	<u>\$ 196,590</u>	<u>\$ -</u>

NOTE 6 TAX STATUS

The Plan obtained its latest determination letter on April 4, 2011, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 7 INFORMATION CERTIFIED BY THE TRUSTEE

The following information provided by PNC Bank as of December 31, 2014 and 2013 and for the years then ended was certified by them to be complete and accurate:

- The assets held by PNC Bank at December 31, 2014 and 2013, as well as the transactions involving these assets from January 1, 2013 to December 31, 2014.
- The amount of investment income for the years ended December 31, 2014 and 2013.
- The Schedule H, Line 4i – Schedule of Assets (Held at End of Year) for the year ended December 31, 2014.
- The Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2014.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 8 GENERAL ACTUARIAL DATA

The more significant assumptions underlying the actuarial computations for the years ended December 31, 2014 and 2013 are:

Consulting Actuary	Cuni, Rust & Strenk												
Assumed Rate of Return on Investments	7.5% per annum, compounded annually for 2014 and 2013.												
Salary Increases	0.00% effective in 2009, as all active participants fully vested in their accrued benefits effective of the freeze date of April 15, 2009.												
Mortality	IRS 2014 and IRS 2013 Combined Static Mortality Table for 2014 and 2013, respectively.												
Termination of Employment	Sample probabilities of withdrawal areas follow: <table> <tr> <th><u>Age</u></th><th><u>Percent Terminating Per Year</u></th></tr> <tr> <td>25</td><td>5.3</td></tr> <tr> <td>30</td><td>5.1</td></tr> <tr> <td>40</td><td>3.5</td></tr> <tr> <td>50</td><td>0.4</td></tr> <tr> <td>60</td><td>0.0</td></tr> </table>	<u>Age</u>	<u>Percent Terminating Per Year</u>	25	5.3	30	5.1	40	3.5	50	0.4	60	0.0
<u>Age</u>	<u>Percent Terminating Per Year</u>												
25	5.3												
30	5.1												
40	3.5												
50	0.4												
60	0.0												
Assumed Retirement Age	65, or attained age if older												
Assumptions Made In Valuing Spouse's Benefit	100% of active Employees' assumed to be married, with wives three years younger than their husbands												
Actuarial Method of Calculation	Funding - PPA Funding Method FAS 87/158 - Projected Unit Credit												
Assumed Expense Load	Based on previous years' administrative expenses.												

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 8 GENERAL ACTUARIAL DATA (CONTINUED)

These actuarial assumptions for the year ended December 31, 2013 are based on the presumption that the Plan will continue and the assumptions for the year ended December 31, 2014 are based on the Plan's intentions to terminate, which constitute that different actuarial assumptions and other factors are applicable in determining the actuarial present value of accumulated Plan benefits.

In 2014, the interest rates used to determine the Target liability were updated to the tiered segments rate from 4.94%, 6.15%, and 6.76% to the tiered segment rates of 4.43%, 5.62% and 6.22% as required by IRS regulations. In 2013, the interest rates used to determine the ASC 960 liability were updated to the tiered segment rates from 1.00%, 3.57% and 4.77% to the tiered segment rates of 1.25%, 4.57% and 5.60%. In 2014, the mortality table used for plan liabilities was updated from the IRS 2013 Combined Static Mortality Table to the IRS 2014 Combined Static Mortality Table as required by IRS regulations. Active participants are assumed to elect a lump sum optional form of benefit at decrement.

NOTE 9 FUNDING POLICY

The Plan provides for regular annual funding by the Company. Employer contributions are based on actuarially determined deposit amounts in accordance with the minimum funding requirements of ERISA. The Plan has met the ERISA funding requirements.

NOTE 10 PLAN TERMINATION

The Board of Directors of The C.J. Krehbiel Company, the Plan's sponsor, voted in December 2014 to terminate the Plan effective December 15, 2014. Plan management considered liquidation of the Plan to be imminent upon the decision to terminate the Plan. Final distributions will be determined based on all participants being 100% vested, and the Company anticipates that Plan funds will be distributed to Plan participants in 2015. In accordance with generally accepted accounting principles, the Plan has changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis for the year ended December 31, 2014.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) Year Ended December 31, 2014

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
*	PNC Prime Money Market Fund	Money Market Fund	\$ 4,914,696	\$ 4,914,696
	Total money market funds		4,914,696	4,914,696
	USA Treasury Notes DTD 01/15/2015		2,001,722	2,000,120
	USA Treasury Notes DTD 02/15/2015		1,051,025	1,050,199
	USA Treasury Notes DTD 03/15/2015		1,001,759	1,000,630
	Total US Government Securities		4,054,506	4,050,949
	Total investments		\$ 8,969,202	\$ 8,965,645

NOTE: The attached data is based on information that has been certified as complete and accurate by PNC Bank.

* Denotes party-in-interest

See accompanying independent auditors' disclaimer of opinion

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4j – Schedule of Reportable Transactions Year Ended December 31, 2014

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column G	Column H	Column I
Identity of Party Involved	Description of Assets (include interest rate and maturity in case of a loan)	Purchase Price	Selling Price	Cost of Assets	Current Value of Asset on Transaction Date	Net Gain (Loss)
Ishares S&P 500 Growth	Mutual Fund	N/A	\$ 1,070,818	\$ 928,245	N/A	\$ 142,573
* PNC International Equity Fund	Mutual Fund	N/A	1,385,638	1,166,418	N/A	219,220
* PNC Bond Fund	Mutual Fund	N/A	887,949	856,094	N/A	31,855
* PNC Limited Maturity Bond Fund	Mutual Fund	N/A	986,356	982,739	N/A	3,617
* PNC Total Return Advantage Fund	Mutual Fund	N/A	1,151,642	1,077,043	N/A	74,599
T Rowe Price Growth Stock Fund	Mutual Fund	N/A	723,187	625,284	N/A	97,903
USA Treasury Notes (DDT 09/15/2014)	U.S. Government Securities	1,000,119	1,000,000	1,000,119	N/A	(119)
USA Treasury Notes (DDT 10/15/2014)	U.S. Government Securities	1,000,705	1,000,000	1,000,705	N/A	(705)
USA Treasury Notes (DDT 11/15/2014)	U.S. Government Securities	1,000,783	1,000,000	1,000,783	N/A	(783)
USA Treasury Notes (DDT 12/15/2014)	U.S. Government Securities	1,000,666	1,000,000	1,000,666	N/A	(666)
USA Treasury Notes	U.S. Government Securities	4,004,459	N/A	N/A	4,000,940	N/A
USA Treasury Notes (DDT 11/30/2014)	U.S. Government Securities	1,000,588	1,000,000	1,000,588	N/A	(588)
* PNC Prime Money Market Fund	Money Market	N/A	9,195,708	9,195,708	N/A	-
* PNC Prime Money Market Fund	Money Market	13,863,202	N/A	N/A	13,863,202	N/A

NOTE: The attached data is based on information that has been certified as complete and accurate by PNC Bank.

* Denotes party-in-interest

See accompanying independent auditors' disclaimer of opinion

2014 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The C. J. Krehbiel Company Employees' Pension Plan

EIN: 31-0345250

PN: 001

1. Effective Date: January 1, 1963; last restatement effective January 1, 2002. Last amended effective February 15, 2012.

2. Plan Year: January 1st through December 31st.

3. Eligibility for Participation: Employees will participate in the Plan on the January 1st or July 1st following completion of twelve months of employment following the date of first hour of service.

No additional participants will enter the Plan after April 15, 2009.

4. Annual Compensation: Total wages, salary and all other remuneration received during a calendar year for services rendered as an employee. This includes any amounts contributed to a profit sharing or cafeteria plan, which would have otherwise been subject to Federal Income Tax.

5. Benefit Factor: One, if participant completes 1,000 hours.

6. Vesting Service: Completion of 1,000 Hours of Service in a Plan Year.

2014 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The C. J. Krehbiel Company Employees' Pension Plan

EIN: 31-0345250

PN: 001

7. Normal Retirement:

a. Eligibility

Later of age 65 and fifth anniversary of first hour of service.

b. Monthly Benefit

Annual life annuity equal to the sum of A and B:

A. Past Service to January 1, 1998 – The sum of

- (1) 1.1% of five-year average compensation up to the 1997 Covered Compensation amount

plus

- (2) 1.6% of five-year average compensation in excess of the 1997 Covered Compensation amount.

Times years of Benefit Service as of December 31, 1997

B. Future Service after December 31, 1997 - The sum of

- (1) 1.1% of annual compensation for each calendar year times the Benefit Factor for such year

plus

- (2) .5% of annual compensation in excess of the Integration Level times the lesser of

a. the Participant's Benefit Factor,

and

- b. the amount (not less than zero) by which 35 exceeds the number of Benefit Years determined as of the beginning of such calendar year.

No participant will earn any additional accruals after April 15, 2009.

2014 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The C. J. Krehbiel Company Employees' Pension Plan

EIN: 31-0345250

PN: 001

8. Early Retirement:

- | | |
|--------------------|--|
| a. Eligibility | Age 60 and 5 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with monthly benefit reduced actuarially for commencement prior to age 65. |

9. Vested Retirement:

- | | |
|--------------------|---|
| a. Eligibility | 5 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement. Participant may elect to receive benefit calculated as for Early Retirement with monthly benefit reduced actuarially for commencement prior to age 65. |

Active participants in the Plan will fully vest in their accrued benefits effective as of the freeze date - April 15, 2009.

10. Disability Retirement:

- | | |
|--------------------|--|
| a. Eligibility | Disabled and 5 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with monthly benefit reduced actuarially for commencement prior to age 65. |

2014 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The C. J. Krehbiel Company Employees' Pension Plan

EIN: 31-0345250

PN: 001

11. Late Retirement:

A participant who works beyond their Normal Retirement Date will, upon actual retirement, receive the greater of:

- i. their accrued benefit calculated as of their actual retirement, or
- ii. the actuarial equivalent of their Normal Retirement.

12. Pre-Retirement Death – Full Pre-Pension Death Benefit Coverage:

- a. Eligibility Age 50 and actively employed on date of death.
- b. Monthly Benefit Beneficiary receives a benefit that is equal to the Actuarial Equivalent of participant's accrued benefit.

13. Pre-Retirement Death – Pre-Pension Spouse Coverage:

- a. Eligibility Married with 5 Years of Vesting Service and not eligible for Full Pre-Pension Death Benefit Coverage.
- b. Monthly Benefit Calculated as if the participant had terminated employment on his date of death, survived to his earliest retirement date and retired with a Joint & 50% annuity.

2014 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The C. J. Krehbiel Company Employees' Pension Plan

EIN: 31-0345250

PN: 001

14. Payment Forms:

- | | |
|-------------|---|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants. |
| b. Optional | Actuarially Equivalent Life with 10 years certain, 50%, 66-2/3%, 75% or 100% Joint & Survivor annuity. Lump Sum. |

15. Actuarial Equivalency:

- | | |
|-------------------------|---|
| a. Other Than Lump Sums | 1971 Group Annuity Mortality Table for Males set back 1 year at 7.50%. |
| b. Lump Sums | IRS applicable mortality table and IRS applicable interest rates for the December prior to the Plan Year. |

16. Changes Since Last Year: None.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) Year Ended December 31, 2014

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
*	PNC Prime Money Market Fund	Money Market Fund	\$ 4,914,696	\$ 4,914,696
	Total money market funds		4,914,696	4,914,696
	USA Treasury Notes DTD 01/15/2015		2,001,722	2,000,120
	USA Treasury Notes DTD 02/15/2015		1,051,025	1,050,199
	USA Treasury Notes DTD 03/15/2015		1,001,759	1,000,630
	Total US Government Securities		4,054,506	4,050,949
	Total investments		\$ 8,969,202	\$ 8,965,645

NOTE: The attached data is based on information that has been certified as complete and accurate by PNC Bank.

* Denotes party-in-interest

See accompanying independent auditors' disclaimer of opinion

PN: 001

[illegible]

2014 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

1. Interest Rates:

Minimum Required	IRS Segment rates as of the fourth month preceding the valuation date subject to the MAP-21 90% - 110% corridor:
i. Tier 1 – Years 0-5	4.99% per year.
ii. Tier 2 – Years 5-20	6.32% per year.
iii. Tier 3 – Years 20+	6.99% per year.
Maximum Deductible	IRS Segment rates as of the fourth month preceding the valuation date:
i. Tier 1 – Years 0-5	1.37% per year.
ii. Tier 2 – Years 5-20	4.05% per year.
iii. Tier 3 – Years 20+	5.06% per year.

2. Mortality Rates:

a. Basic Valuation	IRS 2014 Combined Static Mortality Table.
b. Lump Sums	IRS 2014 Applicable Mortality Table.

3. Retirement Rates: 100% at age 65

4. Salary Scale: N/A.

5. <u>Termination Rates:</u>	<u>Age</u>	<u>Rate</u>
	25	0.05292
	30	0.05067
	35	0.04698
	40	0.03504
	45	0.01769
	50	0.00405
	55	0.00000
	60	0.00000

2014 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

- | 6. <u>Disability Rates:</u> | <u>Age</u> | <u>Rate</u> |
|-----------------------------|------------|-------------|
| | 25 | 0.00091 |
| | 30 | 0.00091 |
| | 35 | 0.00091 |
| | 40 | 0.00100 |
| | 45 | 0.00250 |
| | 50 | 0.00470 |
| | 55 | 0.00910 |
| | 60 | 0.01350 |
7. Expense Load: Based on previous years' administrative expenses.
8. Percent Married/Spousal Age: 100% with wives 3 years younger than their husbands.
9. Assumed Form of Payment: 100% of Active participants are assumed to elect a Lump Sum optional form at decrement.
10. Actuarial Cost Method: Funding – PPA Funding Method.
11. Asset Valuation Method: Market Value.
12. Fiscal Year: June 1, 2014 through May 31, 2015
13. Changes Since Last Year: The interest rates used to determine the Target Liability were updated to the tiered segment rates of 4.99%, 6.32% and 6.99% as indicated above and as required by IRS regulations.
- The mortality table used for plan liabilities was updated to the IRS 2014 Combined Static Mortality Table as required by IRS regulations.

2014 Schedule SB, Line 22--Description of Weighted Average Retirement Age
Plan Name: The C. J. Krehbiel Company Employees' Pension Pla
EIN: 31-0345250
PN: 001

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
55	0.00%	1.00000	0.00%	0.00000
56	0.00%	1.00000	0.00%	0.00000
57	0.00%	1.00000	0.00%	0.00000
58	0.00%	1.00000	0.00%	0.00000
59	0.00%	1.00000	0.00%	0.00000
60	0.00%	1.00000	0.00%	0.00000
61	0.00%	1.00000	0.00%	0.00000
62	0.00%	1.00000	0.00%	0.00000
63	0.00%	1.00000	0.00%	0.00000
64	0.00%	1.00000	0.00%	0.00000
65	100.00%	0.00000	100.00%	65.00000

Weighted Average Retirement Age

65.0

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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. 1510-0110
1510-0088**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 forms instr.); 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
THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN

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

1c Effective date of plan
01/01/1963

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

2b Employer Identification Number (EIN)
31-0345250

THE C.J. KREHBIEL COMPANY

2c Plan Sponsor's telephone number
513-271-6035

3962 VIRGINIA AVENUE

2d Business code (see instructions)
323100

CINCINNATI

OH 45227-3412

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	<i>Michael Donley</i>	<u>10/15/15</u>	<i>Michael Donley</i>
	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)
ALVIN B. DENNIG, JR. BARNES, DENNIG & CO., LTD 150 EAST FOURTH STREET CINCINNATI OH 45202			(513) 241-8313

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

Form 5500 (2014)
v. 140124

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: a Sponsor's name	
4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year	5 95
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) 71
a (2) Total number of active participants at the end of the plan year	6a(2) 65
b Retired or separated participants receiving benefits	6b 6
c Other retired or separated participants entitled to future benefits	6c 15
d Subtotal. Add lines 6a(2), 6b, and 6c	6d 86
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 2
f Total. Add lines 6d and 6e	6f 88
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1I	
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) <table style="width: 100%; border: none;"> <tr><td style="width: 20px;">(1)</td><td style="width: 20px;">☐</td><td>Insurance</td></tr> <tr><td>(2)</td><td>☐</td><td>Code section 412(e)(3) insurance contracts</td></tr> <tr><td>(3)</td><td>☒</td><td>Trust</td></tr> <tr><td>(4)</td><td>☐</td><td>General assets of the sponsor</td></tr> </table>	(1)	☐	Insurance	(2)	☐	Code section 412(e)(3) insurance contracts	(3)	☒	Trust	(4)	☐	General assets of the sponsor	9b Plan benefit arrangement (check all that apply) <table style="width: 100%; border: none;"> <tr><td style="width: 20px;">(1)</td><td style="width: 20px;">☒</td><td>Insurance</td></tr> <tr><td>(2)</td><td>☐</td><td>Code section 412(e)(3) insurance contracts</td></tr> <tr><td>(3)</td><td>☒</td><td>Trust</td></tr> <tr><td>(4)</td><td>☐</td><td>General assets of the sponsor</td></tr> </table>	(1)	☒	Insurance	(2)	☐	Code section 412(e)(3) insurance contracts	(3)	☒	Trust	(4)	☐	General assets of the sponsor			
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)																												
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THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4j – Schedule of Reportable Transactions Year Ended December 31, 2014

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column G	Column H	Column I
Identity of Party Involved	Description of Assets (include interest rate and maturity in case of a loan)	Purchase Price	Selling Price	Cost of Assets	Current Value of Asset on Transaction Date	Net Gain (Loss)
Ishares S&P 500 Growth	Mutual Fund	N/A	\$ 1,070,818	\$ 928,245	N/A	\$ 142,573
* PNC International Equity Fund	Mutual Fund	N/A	1,385,638	1,166,418	N/A	219,220
* PNC Bond Fund	Mutual Fund	N/A	887,949	856,094	N/A	31,855
* PNC Limited Maturity Bond Fund	Mutual Fund	N/A	986,356	982,739	N/A	3,617
* PNC Total Return Advantage Fund	Mutual Fund	N/A	1,151,642	1,077,043	N/A	74,599
T Rowe Price Growth Stock Fund	Mutual Fund	N/A	723,187	625,284	N/A	97,903
USA Treasury Notes (DDT 09/15/2014)	U.S. Government Securities	1,000,119	1,000,000	1,000,119	N/A	(119)
USA Treasury Notes (DDT 10/15/2014)	U.S. Government Securities	1,000,705	1,000,000	1,000,705	N/A	(705)
USA Treasury Notes (DDT 11/15/2014)	U.S. Government Securities	1,000,783	1,000,000	1,000,783	N/A	(783)
USA Treasury Notes (DDT 12/15/2014)	U.S. Government Securities	1,000,666	1,000,000	1,000,666	N/A	(666)
USA Treasury Notes	U.S. Government Securities	4,004,459	N/A	N/A	4,000,940	N/A
USA Treasury Notes (DDT 11/30/2014)	U.S. Government Securities	1,000,588	1,000,000	1,000,588	N/A	(588)
* PNC Prime Money Market Fund	Money Market	N/A	9,195,708	9,195,708	N/A	-
* PNC Prime Money Market Fund	Money Market	13,863,202	N/A	N/A	13,863,202	N/A

NOTE: The attached data is based on information that has been certified as complete and accurate by PNC Bank.

* Denotes party-in-interest

See accompanying independent auditors' disclaimer of opinion

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	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**

► **Round off amounts to nearest dollar.**
 ► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan C. J. Krehbiel Company Employees Pension Plan	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF CJK, Print Possibilities	D Employer Identification Number (EIN) 31-0345250	

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

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	9,394,603	
b Actuarial value	2b	9,394,603	
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	7	264,978	264,978
b For terminated vested participants	17	157,187	157,187
c For active participants	71	3,729,679	3,739,582
d Total	95	4,151,844	4,161,747
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.21 %	
6 Target normal cost	6	30,000	

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

SIGN HERE	 Signature of actuary Hans Nienaber Type or print name of actuary Cuni, Rust & Strenk, Inc. Firm name 4555 Lake Forest Drive Suite 620 US Cincinnati OH 45242 Address of the firm	09/26/2015 Date 14-05737 Most recent enrollment number (513) 985-6164 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	3,714,703	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	3,714,703	0
10 Interest on line 9 using prior year's actual return of <u>20.95</u> %	778,230	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.00</u> %.....		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance .		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	4,492,933	0

Part III Funding Percentages

14 Funding target attainment percentage	14	117.77 %
15 Adjusted funding target attainment percentage	15	206.35 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	178.29 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)		18(c)

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..	19c	0

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

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

Part V Assumptions Used To Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.99 %2nd segment:
6.32 %3rd segment:
6.99 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

4

22 Weighted average retirement age**22**

65

23 Mortality table(s) (see instructions)☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6)**31a**

30,000

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

30,000

32 Amortization installments:**a** Net shortfall amortization installment

Outstanding Balance

Installment

0

0

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33**

0

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) **34** 0

	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35) **36** 0**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 0**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

0

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40****Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2009 ☐ 2010 ☐ 2011 ☐ 2012**42** Amount of acceleration adjustment **42****43** Excess installment acceleration amount to be carried over to future plan years **43**