

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>07/01/2014</u> and ending <u>06/30/2015</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 DUPPS COMPANY RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
		1c Effective date of plan	<u>06/30/1967</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<u>THE DUPPS COMPANY</u>		
		2b Employer Identification Number (EIN)	<u>31-0267820</u>
		2c Plan Sponsor's telephone number	<u>937-855-6555</u>
		2d Business code (see instructions)	<u>333200</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.	04/14/2016	FRANK N. DUPPS, JR.
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	115
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)	104
a(2) Total number of active participants at the end of the plan year		6a(2)	95
b Retired or separated participants receiving benefits		6b	7
c Other retired or separated participants entitled to future benefits.....		6c	3
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	105
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	105
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 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 07/01/2014 and ending 06/30/2015

▶ **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 <u>THE DUPPS COMPANY RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE DUPPS COMPANY</u>	D Employer Identification Number (EIN) <u>31-0267820</u>
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>07</u> Day <u>01</u> Year <u>2014</u>	
2 Assets:	
a Market value	2a <u>15705886</u>
b Actuarial value	2b <u>14435412</u>
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.....	<u>7</u> <u>2154164</u> <u>2154164</u>
b For terminated vested participants.....	<u>4</u> <u>179889</u> <u>179889</u>
c For active participants.....	<u>104</u> <u>13231355</u> <u>13231355</u>
d Total.....	<u>115</u> <u>15565408</u> <u>15565408</u>
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 <u>6.32%</u>
6 Target normal cost	6 <u>55000</u>

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		<u>04/01/2016</u>
	Signature of actuary	Date
<u>RON VINCENT</u>	Type or print name of actuary	<u>14-04510</u>
		Most recent enrollment number
<u>MCCREADY AND KEENE, INC.</u>	Firm name	<u>317-849-4333</u>
		Telephone number (including area code)
<u>P.O. BOX 6094</u> <u>INDIANAPOLIS, IN 46206-6094</u>	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 ☐

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

Schedule SB (Form 5500) 2014
v. 140124

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)	199126	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)	199126	0
10 Interest on line 9 using prior year's actual return of <u>18.24</u> %	36321	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		100796
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>6.19</u> %		6239
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		107035
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)	235447	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	91.22 %
15 Adjusted funding target attainment percentage	15	91.22 %
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	80.77 %
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
09/24/2014	250000	0	08/31/2015	250000	0
12/16/2014	250000	0	01/29/2016	850000	0
03/19/2015	250000	0			
04/10/2015	250000	0			
04/29/2015	500000	0			
06/25/2015	100000	0			
Totals ▶			18(b)	2700000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2540875
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
0	0	0
		(4) 4th
		0

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	55000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	1365443		636192
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	691192	
	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	691192	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	2540875	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1849683	
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	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 07/01/2014 and ending 06/30/2015		
A Name of plan THE DUPPS COMPANY RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE DUPPS COMPANY	D Employer Identification Number (EIN) 31-0267820	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

UBS FINANCIAL SERVICES, INC.

13-2638166

(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?
27 28 50	NONE	52014	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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
For calendar plan year 2014 or fiscal plan year beginning <u>07/01/2014</u> and ending <u>06/30/2015</u>		
A Name of plan <u>THE DUPPS COMPANY RETIREMENT 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 DUPPS COMPANY</u>		D Employer Identification Number (EIN) <u>31-0267820</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	0	1100000
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	1491414	632464
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)		
	(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)	14214442	13265405
	(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	15705856	14997869

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	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	15705856	14997869
---	-----------	----------	----------

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)	2700000	
(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)		2700000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	152	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		152
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	147518	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		147518
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(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)		0

		(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)		102532
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2950202

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3606175	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3606175
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	52014	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		52014
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3658189

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-707987
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: CLARK SCHAEFER HACKETT AND CO.

(2) EIN: 31-0800053

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.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 07/01/2014 and ending 06/30/2015

A Name of plan <u>THE DUPPS COMPANY RETIREMENT 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 DUPPS COMPANY</u>	D Employer Identification Number (EIN) <u>31-0267820</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>34-6596301</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>10</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
-----------------	-------------------

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

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

Financial Statements and Supplemental Schedules

June 30, 2015 and 2014

with Independent Auditors' Report

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
The Dupps Company Retirement Plan
Germantown, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of The Dupps Company Retirement Plan, which comprises the statements of net assets available for benefits as of June 30, 2015 and 2014 and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

10100 innovation drive, ste 400
dayton, oh 45342

www.cshco.com
p. 937.226.0070
f. 937.226.1626

Opinion

In our opinion the financial statements referred to above present fairly, in all material respects, the financial status of the Plan as of June 30, 2015 and 2014 and changes therein for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at End of Year) and the Schedule of Reportable Transactions for the year ended June 30, 2015 are presented for additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Clark, Schaefer, Hackett & Co.

April 8, 2016
Dayton, Ohio

The Dupps Company Retirement Plan
Statements of Net Assets Available for Benefits
June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Investments, at fair value:		
Registered investment companies	\$ 13,265,405	14,214,442
Cash and cash equivalents	632,464	1,491,414
Receivables		
Employer contribution	<u>1,100,000</u>	<u>-</u>
Net assets available for benefits	\$ <u>14,997,869</u>	<u>15,705,856</u>

See accompanying notes to financial statements.

The Dupps Company Retirement Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Investment income:		
Interest	\$ 152	57
Dividends	147,518	161,963
Net appreciation in fair value of investments	<u>102,532</u>	<u>2,294,261</u>
	250,202	2,456,281
Employer contributions	<u>2,700,000</u>	<u>1,000,000</u>
Total additions	<u>2,950,202</u>	<u>3,456,281</u>
Benefits paid directly to participants	3,606,175	1,472,286
Administrative expenses	<u>52,014</u>	<u>54,543</u>
Total deductions	<u>3,658,189</u>	<u>1,526,829</u>
Net increase (decrease)	(707,987)	1,929,452
Net assets available for benefits:		
Beginning of year	<u>15,705,856</u>	<u>13,776,404</u>
End of year	\$ <u><u>14,997,869</u></u>	<u><u>15,705,856</u></u>

See accompanying notes to financial statements.

1. PLAN DESCRIPTION:

The following brief description of The Dupps Company Retirement Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a defined benefit pension plan covering full-time employees of The Dupps Company (the Company) who completed one year of service, attained 18 years of age and were not covered by a collective bargaining agreement prior to June 30, 2010. The plan is closed to new participants and no additional service is credited to employees after June 30, 2010 for purposes of determining accrued benefits. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension benefits

At age 65, a participant is entitled to his accrued retirement benefit, as defined in the Plan. Employees may elect to defer payment of benefits until the April 1 following the calendar year in which they reach 70-1/2 years of age. A participant qualifies for early retirement when he has completed five years of service and attains age 55. A participant becomes fully vested upon completion of five years of service or when he reaches 65 years of age. Participants may elect to receive the value of their benefits as an annuity payable monthly from retirement, a lump-sum distribution upon retirement or other equal installment payments.

Contributions

The Company's contributions to the Plan are determined by the Plan's actuary. The Plan does not permit employee contributions.

Death benefits

A death benefit will be paid to the beneficiary equal to the lesser of 100 times the projected monthly normal retirement income that would have been payable to the participant at his normal retirement date, or an amount equal to the present value of the accrued benefit as of the date of death.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The following are the significant accounting policies followed by the Plan:

Basis of accounting

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

Use of estimates

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

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 9 for a 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.

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 employees have rendered. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated participants or their beneficiaries, (2) beneficiaries of participants who have died, and (3) active participants or their beneficiaries. Benefits under the Plan are calculated using the average of the participant's highest five consecutive years of compensation earned with the Company in the last ten years prior to termination or retirement. 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 benefits as of July 1, 2015 and 2014 is determined by an actuary from McCready and Keene, Inc. and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of July 1, 2015 and 2014 include: (1) life expectancy of participants determined using the 2015 IRS Current Liability Optional Combined Mortality Table for Small Plans for July 1, 2015 and the 2014 IRS Current Liability Optional Combined Mortality Table for Small Plans for July 1, 2014, (2) retirement age of 65, (3) investment return of 7.00% and (4) discount rate of 4.30% and 4.15% for July 1, 2015 and 2014, respectively. The foregoing actuarial assumptions are based on the presumption that the plan will continue. Were the plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Cash equivalents

Cash and cash equivalents include highly-liquid debt instruments with a maturity of three months or less when purchased.

Subsequent events

The plan administrator evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The plan administrator has considered subsequent events for disclosure in the accompanying financial statements through April 8, 2016, which is the date the financial statements were available to be issued.

3. FUNDING POLICY:

The Company's funding policy is to fund pension cost that at a minimum would satisfy the minimum requirements of ERISA and would be deductible under Section 404 of the IRC. There was a required minimum contribution of \$767,408 and \$962,637 in 2015 and 2014, respectively.

4. PLAN TERMINATION:

Although the Company has not indicated any intention to do so, they have the right to terminate the Plan at any time subject to the provisions set forth in ERISA. In the event the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations and the Plan document. Upon termination, it is possible that the net assets will not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC), a U.S. government agency, at the time. Information concerning payment of benefits if the Plan terminates is available in the Plan's Summary Description.

5. INVESTMENTS:

The following investments represent five percent or more of net assets available for benefits:

	2015		2014	
	<u>Shares</u>	<u>Current Value</u>	<u>Shares</u>	<u>Current Value</u>
Europacific Growth CL R6 Fund	17,096	\$ 862,655	20,778	1,056,376
Artisan MidCap Value Fund	39,601	978,142	35,598	1,005,293
Mutual European CL Z Fund	43,873	969,594	38,504	957,980
LSV Small Cap Value Fund	63,740	845,825		*
Royce Premier Fund	65,460	1,312,477	58,893	1,397,536
Royce Micro-Cap Fund		*	60,625	1,021,537
T. Rowe Price New America Growth Fund	26,547	1,185,343	26,942	1,222,094
Vanguard Adm Shrs GNMA Fund	138,964	1,482,744	143,794	1,544,350
Vanguard Adm Shrs Windsor II Fund		*	14,589	1,012,455
Vanguard Bond Index Fund	16,785	1,345,989	16,785	1,348,507
Vanguard Selected Value Fund	37,762	1,098,124	35,731	1,085,505
Vanguard Total Stock Market Index Fund	15,871	826,901	20,119	961,695

*Investments did not meet reporting threshold as of the Plan valuation date.

6. RELATED PARTY TRANSACTIONS:

Certain Plan investments are shares of mutual funds and money market accounts managed by UBS Financial Services, Inc. who provides investment advisory services to the Plan, and therefore, these transactions qualify as party-in-interest. Representatives of The Dupps Company serve as the Plan's trustee. Certain accounting and other administrative services are provided by the Company to the Plan at no charge.

7. ACCUMULATED PLAN BENEFITS:

The actuarial present value of accumulated plan benefits as of the beginning of the plan year is as follows:

	<u>2015</u>	<u>2014</u>
Vested:		
Retired participants and beneficiaries receiving benefits	\$ 2,621,439	2,185,401
Other participants	16,046,506	17,278,376
Nonvested	<u>-</u>	<u>549</u>
Actuarial present value of accumulated plan benefits	\$ <u>18,667,945</u>	<u>19,464,326</u>

Changes in accumulated plan benefits based on beginning of the year actuarial valuation is as follows:

	<u>2015</u>	<u>2014</u>
Actuarial present value of accumulated plan benefits at beginning year	\$ 19,464,326	17,567,263
Increases (decreases) during the plan year attributable to:		
Net benefits accumulated, including actuarial gains and losses	60,898	1,819
Increase for interest due to the decrease in the discount period	852,537	881,877
Increase (decrease) due to change in assumptions	(351,238)	1,404,229
Benefits paid	<u>(1,358,578)</u>	<u>(390,862)</u>
Net increase (decrease)	<u>(796,381)</u>	<u>1,897,063</u>
Actuarial present value of accumulated plan benefits at the end of year	\$ <u>18,667,945</u>	<u>19,464,326</u>

8. TAX STATUS:

The Internal Revenue Service has determined and informed the Plan by letter dated November 7, 2012 that the Plan and related trust are designed in accordance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of June 30, 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan's open audit periods are for fiscal years 2013 – 2015.

9. FAIR VALUE MEASUREMENTS:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

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

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

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

The asset'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 the methodologies used during 2015 and 2014.

Registered investment companies: Valued at daily closing prices as reported by the registered investment companies. Funds held by the plan are open-ended funds that are registered with the Securities and Exchange Commission. These funds are required to publish the daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed actively traded.

The carrying amounts of financial instruments including cash and cash equivalents and contributions receivable approximated fair value as of June 30, 2015 and 2014, because of the relatively short maturity of these instruments.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2015.

Assets at fair values as of June 30, 2015

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Intermediate government fund	\$ 1,482,744	-	-	1,482,744
Growth funds	4,414,027	-	-	4,414,027
Bond funds	1,345,989	-	-	1,345,989
Blend funds	1,379,771	-	-	1,379,771
Value funds	<u>4,642,874</u>	<u>-</u>	<u>-</u>	<u>4,642,874</u>
Total	<u>\$13,265,405</u>	<u>-</u>	<u>-</u>	<u>13,265,405</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2014.

Assets at fair values as of June 30, 2014

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Intermediate government fund	\$ 1,544,350	-	-	1,544,350
Growth funds	4,754,703	-	-	4,754,703
Bond funds	1,348,507	-	-	1,348,507
Blend funds	3,463,628	-	-	3,463,628
Value funds	<u>3,103,254</u>	<u>-</u>	<u>-</u>	<u>3,103,254</u>
Total	<u>\$14,214,442</u>	<u>-</u>	<u>-</u>	<u>14,214,442</u>

10. RISKS AND UNCERTAINTIES:

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

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

The Dupps Company Retirement Plan
 EIN 31-0267820 Form 5500 Plan 001
 Schedule H, Line 4i, Schedule of Assets (Held at End of Year)
 Year Ended June 30, 2015

(a)	(b)(c) Description of Investment, Including Maturity Date, Rate of <u>Interest, Collateral, Par or Maturity Value</u>	(d) <u>Number of Shares</u>	(e) <u>Cost</u>	(f) <u>Current Value</u>
Registered Investment Companies:				
	Vanguard Adm Shrs GNMA Fund	138,964	\$ 1,480,351	1,482,744
	Vanguard Selected Value Fund	37,762	710,664	1,098,124
	Europacific Growth CL R6 Fund	17,096	470,654	862,655
	T. Rowe Price New America Growth Fund	26,547	850,346	1,185,343
	LSV Small Cap Value Fund	63,740	852,323	845,825
	Vanguard Total Stock Market Index Fund	15,871	534,745	826,901
	Mutual European CL Z Fund	43,873	901,762	969,594
	Oppenheimer Developing Markets Fund	15,164	518,718	535,461
	Royce Premier Fund	65,460	1,130,511	1,312,477
	Vanguard Adm Shrs Windsor II Fund	11,366	382,612	751,189
	Matthews Asia Small Companies Fund	24,313	411,992	552,870
	Vanguard Primecap Core Fund	24,030	133,406	518,091
	Artisan Mid-Cap Value Fund	39,601	760,562	978,142
	Vanguard Bond Index Fund	16,785	<u>1,349,548</u>	<u>1,345,989</u>
			<u>\$ 10,488,194</u>	<u>13,265,405</u>

The Dupps Company Retirement Plan
 EIN 31-0267820 Form 5500 Plan 001
 Schedule H, Line 4j - Schedule of Reportable Transactions
 For the Year Ended June 30, 2015

(a) Identity of <u>Party</u>	(b) Description of <u>Asset</u>	(c) Purchase <u>Price</u>	(d) Selling <u>Price</u>	(g) Cost of <u>Asset</u>	(h) Current Value of Asset on <u>Transaction Date</u>	(i) Net Gain (<u>Loss</u>)
<u>Category (i) - Single Transaction in Excess of 5% of Net Assets</u>						
UBS	LSV Small Cap Value Fund	\$ 852,323	-	852,323	852,323	-
<u>Category (iii) - Series of Transactions in Excess of 5% of Net Assets</u>						
UBS	Royce Micro Cap Fund	-	992,436	764,893	992,436	227,543
	LSV Small Cap Value Fund	872,436	-	872,436	872,436	-

There were no reportable category "ii", or "iv" trasactions for the year ended June 30, 2015.
 Note: "Reportable Transactions" are defined in Section 2520.103-06 of the Department of Labor's
 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income
 Security Act of 1974.



At Clark Schaefer Hackett, we believe there's a difference between providing accounting services and actually serving you. One is about numbers, the other is about relationships. We strive to create remarkable relationships The CSH Way: by building trust, offering guidance, delivering desired outcomes, and providing vision to help you achieve your goals.

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SCHEDULE SB LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA

PLAN NAME: The Dupps Company Retirement Plan
EIN: 31-0267820 Plan Number: 001

Analysis of Employees by Age and Service as of July 1, 2014

ATTAINED AGE	YEARS OF CREDITED SERVICE																		
	Under 1	1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	Avg. No. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0	0		0		0		0		0		0		0		0		0	
25 to 29	0	3		0		0		0		0		0		0		0		0	
30 to 34	0	6		2		0		0		0		0		0		0		0	
35 to 39	0	4		3		1		0		0		0		0		0		0	
40 to 44	0	4		3		4		1		1		0		0		0		0	
45 to 49	0	1		4		3		2		2		0		0		0		0	
50 to 54	0	2		3		1		1		4		2		3		0		0	
55 to 59	0	3		1		0		2		4		4		7		1		0	
60 to 64	0	0		1		2		1		1		1		2		10		1	
65 to 69	0	1		0		0		0		0		0		1		0		1	
70 & up	0	0		0		0		0		0		0		0		0		0	

For any cell that has 20 or more participants, the average compensation (or frozen accrued benefit) is also shown.

SCHEDULE SB PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS / METHODS

The Dupps Company Retirement Plan

EIN: 31-0267820 PN: 001

Plan Year: July 1, 2014 - June 30, 2015

	PPA Funding	Suggested Maximum Contribution	FASB ASC
Actuarial Cost Method	Accrued Benefit (Unit Credit)	Accrued Benefit (Unit Credit)	Accrued Benefit (Unit Credit)
Asset Valuation Method	See Below	See Below	Market Value

Accrued Benefit (Unit Credit)

The funding target is equal to the sum of the individual accrued liabilities for all participants. The individual's accrued liability is the present value of the benefit accrued in prior plan years. The target normal cost is the present value of benefits accruing in the plan year. Experience gains and losses are included in the calculation of the funding target and are amortized as part of the shortfall amortization.

Actuarial Value of Assets

The Actuarial Value of Assets is a 24-month average determined in accordance with Notice 2009-22. Actuarial Value of Assets must fall within 90% to 110% of market value. The assumed rate of return for determining the actuarial value of assets is the lesser of 7.00% or the segment rate specified in Notice 2009-22.

SCHEDULE SB PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS / METHODS

The Dupps Company Retirement Plan

EIN: 31-0267820 PN: 001

Plan Year: July 1, 2014 - June 30, 2015

	PPA Funding (MAP-21/HATFA)	Maximum and FASB ASC
Segmented Interest Rates		
Segment 1 (0-5 years)	4.99%	1.20%
Segment 2 (5-20 years)	6.32%	4.06%
Segment 3 (20+ years)	6.99%	5.10%
Applicable Month	March	March
Effective Interest Rate	6.32%	4.09%
Future Salary Increases	N/A	N/A
Mortality	2014 Applicable Table (Combined)	2014 Applicable Table (Combined)
Mortality Improvement	None Assumed	None Assumed
Disability	None Assumed	None Assumed
Termination	Sarason T-7	Sarason T-7
Assumed Retirement Age (Active)	65	65
Assumed Retirement Age (Terminated Vested)	65	65
Percent Married	100%	100%
Age Difference in Participant & Spouse	Males three years older than females	Males three years older than females
Administrative Expense	Anticipated Administrative Expenses 90%	Anticipated Administrative Expenses 90%
Lump Sum Utilization Rate		

The Dupps Company Retirement Plan
 EIN 31-0267820 Form 5500 Plan 001
 Schedule H, Line 4j - Schedule of Reportable Transactions
 For the Year Ended June 30, 2015

(a) Identity of <u>Party</u>	(b) Description of <u>Asset</u>	(c) Purchase <u>Price</u>	(d) Selling <u>Price</u>	(g) Cost of <u>Asset</u>	(h) Current Value of Asset on <u>Transaction Date</u>	(i) Net Gain <u>(Loss)</u>
<u>Category (i) - Single Transaction in Excess of 5% of Net Assets</u>						
UBS	LSV Small Cap Value Fund	\$ 852,323	-	852,323	852,323	-
<u>Category (iii) - Series of Transactions in Excess of 5% of Net Assets</u>						
UBS	Royce Micro Cap Fund	-	992,436	764,893	992,436	227,543
	LSV Small Cap Value Fund	872,436	-	872,436	872,436	-

There were no reportable category "ii", or "iv" trasactions for the year ended June 30, 2015.
 Note: "Reportable Transactions" are defined in Section 2520.103-06 of the Department of Labor's
 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income
 Security Act of 1974.

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 07/01/2014 and ending 06/30/2015

► **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 DUPPS COMPANY RETIREMENT PLAN	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE DUPPS COMPANY	D Employer Identification Number (EIN) 31-0267820	
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>7</u> Day <u>1</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	15,705,886	
b Actuarial value	2b	14,435,412	
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	2,154,164	2,154,164
b For terminated vested participants.....	4	179,889	179,889
c For active participants.....	104	13,231,355	13,231,355
d Total.....	115	15,565,408	15,565,408
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	6.32 %	
6 Target normal cost	6	55,000	

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	<u>04/01/2016</u> Date
<u>Ron Vincent</u> Type or print name of actuary		<u>14-04510</u> Most recent enrollment number
<u>McCready and Keene, Inc.</u> Firm name		<u>(317) 849-4333</u> Telephone number (including area code)
<u>P.O. Box 6094</u> <u>Indianapolis IN 46206-6094</u> 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)	199,126	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)	199,126	0
10 Interest on line 9 using prior year's actual return of <u>18.24%</u>	36321	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		100796
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>6.1%</u>		6239
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		107035
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)	235,447	0

Part III Funding Percentages

14 Funding target attainment percentage	14	91.22 %
15 Adjusted funding target attainment percentage	15	91.22 %
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	80.77 %
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
09/24/2014	250,000		08/31/2015	250,000	
12/16/2014	250,000		01/29/2016	850,000	
03/19/2015	250,000				
04/10/2015	250,000				
04/29/2015	500,000				
06/25/2015	100,000				
Totals ▶			18(b)	2,700,000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2,540,875

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
0	0	0	0

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	
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	55,000
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		1,365,443	636,192
b Waiver amortization installment.....		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	691,192
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36		691,192
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		2,540,875
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	1,849,683
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		0
40 Unpaid minimum required contributions for all years	40		0

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

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

SCHEDULE SB LINE 19 - DISCOUNTED EMPLOYER CONTRIBUTIONS
(July 1, 2014 - June 30, 2015)

PLAN NAME: The Dupps Company Retirement Plan
EIN: 31-0267820 Plan Number: 001

Plan Year Beginning: 7/1/2014 Valuation Date: 7/1/2015
Effective Interest Rate: 6.32%
Interest Rate for Late Quarterlies: 11.32%

Contribution Classification	Schedule SB Line	Classified Amount	Date Made	Date Due	Days to				Remaining Discount	Discounted Value
					Days Late	Discount to 7/1/2014	Late Discount	Discount		
1	19c	\$ 250,000	4/10/2015	10/15/2014	177	283	0.949326	0.982360	\$ 233,145	
2	19c	500,000	4/29/2015	1/15/2015	104	302	0.969906	0.967302	469,096	
3	19c	100,000	6/26/2015	4/15/2015	72	360	0.979068	0.952795	93,285	
4	19c	250,000	8/31/2015	7/15/2015	47	426	0.986286	0.938349	231,370	
5	19c	850,000	1/29/2016	3/15/2016	0	577	1.000000	0.907667	771,517	

Total	\$ 1,950,000	\$ 1,798,413
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Classification	Description	SB Line
1-4	Number of Quarterly Contribution	19c
5	Other Contributions for Minimum Funding	19c
6	Contributions to Avoid Benefit Restrictions (not included in Prefunding	19b
7	Contributions to Meet Funding Deficiency (prior years' minimum funding	19a
8	Contributions Necessary to Meet Liquidity Requirements	19c

SCHEDULE SB PART V - STATEMENT OF PLAN PROVISIONS

The Dupps Company Retirement Plan

EIN: 31-0267820 PN: 001

Plan Year: July 1, 2014 - June 30, 2015

Effective Date:	Initial:	July 1, 1967.
	Amended:	Restated March 18, 2010
Eligibility:	All employees (except non resident aliens) are eligible to participate on the July 1 following attainment of age 20-1/2 prior to January 1, 1994, or on the July 1 following attainment of age 21 on or after January 1, 1994, or on the July 1 following attainment of age 18 on or after July 1, 2002. On or after July 1, 2010, no employee shall be eligible to participate in this plan.	
Service:	Benefit Accrual:	Elapsed time from date of hire rounded to the nearest whole year.
	Vesting:	1,000 hours in plan year.
Compensation:	Gross calendar year taxable wages, but including Code Section 401(k), 132 (f)(4) and 125 plan contributions.	
Average Monthly Compensation:	Average of the highest 5 consecutive years compensation of the last 10 years prior to termination or retirement divided by 12.	
Retirement Dates:	Early:	Age 55, plus 5 years of vesting service
	Normal:	Age 65
	Late:	After age 65
	Disability:	Date of disability

SCHEDULE SB PART V - STATEMENT OF PLAN PROVISIONS

The Dupps Company Retirement Plan

EIN: 31-0267820 PN: 001

Plan Year: July 1, 2014 - June 30, 2015

Accrued Benefit: Monthly benefit payable at age 65 equal to the normal retirement benefit, using average compensation at date of determination and full-time employment to age 65, multiplied by the ratio of the participant's benefit accrual service at date of determination to his benefit accrual service projected to age 65 assuming full-time employment.

Effective June 30, 2010 benefit accruals are frozen.

Early Retirement: Accrued benefit reduced for benefit commencement prior to age 65 by 1/180th for each month for the first five years and by 1/360th for each month of the remainder.

Normal Retirement: Monthly benefit equal to 40% of average monthly compensation reduced proportionately if less than 25 years of service at normal retirement, plus 20% of average monthly compensation in excess of Social Security covered compensation, reduced proportionately if less than 35 years of service at normal retirement.

Late Retirement: Accrued retirement benefit, using average monthly compensation and benefit accrual service at date of actual late retirement, (or if greater, actuarial equivalent of normal retirement benefit).

Disability: Same as early retirement benefit or normal retirement benefit based on benefit accrual to date of disability, and actuarially reduced for commencement prior to age 55.

Vesting Schedule: Based upon years of vesting service as follows:

Less than 5 years	0%
5 or more years	100%

A participant shall be 100% vested in his accrued benefit at death, disability or age 65.

Retirement plan administrative and recordkeeping services provided by
MCCREADY AND KEENE, INC. | a ONEAMERICA® company

SCHEDULE SB PART V - STATEMENT OF PLAN PROVISIONS

The Dupps Company Retirement Plan
EIN: 31-0267820 PN: 001
Plan Year: July 1, 2014 - June 30, 2015

Pre-Retirement Death: Lesser of 100 times the projected Monthly Normal Retirement Benefit or the present value of Accrued Benefit. (Not less than Qualified Pre-retirement 50% Survivor Annuity for married participants).

Employee Contributions: None required or permitted after October 1, 1989; The accumulated mandatory contributions (without interest) under the prior plan were returned to the participants on October 1, 1989.

Social Security Covered Compensation: The average of the taxable wage bases in effect for each calendar year during the 35-year period ending with the last day of the calendar year in which the participant attains (will attain) Social Security Retirement Age.

Payment Forms:

Normal:	Life only.
Automatic:	Actuarially equivalent benefit of the above in the Joint and 50% Survivor form, if married.
Optional:	Life only. Period Certain and Life. Joint and Survivor. Lump Sum.

NOTE: If information given in this Summary disagrees or appears to disagree with the provisions of the plan legal document, the provisions of the document prevail.

The Dupps Company Retirement Plan
 EIN 31-0267820 Form 5500 Plan 001
 Schedule H, Line 4i, Schedule of Assets (Held at End of Year)
 Year Ended June 30, 2015

(a)	(b)(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Number of Shares	(e) Cost	(f) Current Value
Registered Investment Companies:				
	Vanguard Adm Shrs GNMA Fund	138,964	\$ 1,480,351	1,482,744
	Vanguard Selected Value Fund	37,762	710,664	1,098,124
	Europacific Growth CL R6 Fund	17,096	470,654	862,655
	T. Rowe Price New America Growth Fund	26,547	850,346	1,185,343
	LSV Small Cap Value Fund	63,740	852,323	845,825
	Vanguard Total Stock Market Index Fund	15,871	534,745	826,901
	Mutual European CL Z Fund	43,873	901,762	969,594
	Oppenheimer Developing Markets Fund	15,164	518,718	535,461
	Royce Premier Fund	65,460	1,130,511	1,312,477
	Vanguard Adm Shrs Windsor II Fund	11,366	382,612	751,189
	Matthews Asia Small Companies Fund	24,313	411,992	552,870
	Vanguard Primecap Core Fund	24,030	133,406	518,091
	Artisan Mid-Cap Value Fund	39,601	760,562	978,142
	Vanguard Bond Index Fund	16,785	<u>1,349,548</u>	<u>1,345,989</u>
			<u>\$ 10,488,194</u>	<u>13,265,405</u>

SCHEDULE SB LINE 32 - SCHEDULE OF SHORTFALL AMORTIZATION BASES

The Dupps Company Retirement Plan
 EIN: 31-0267820 PN: 001
 Plan Year: July 1, 2014 - June 30, 2015

Shortfall Amortization Charge

	<u>2013</u>	<u>2014</u>
1. Shortfall Amortization Installment Established for Plan Year	\$ 73,428	\$ (192,795)
2. Sum of Prior Years' Shortfall Amortization Installments	<u>755,559</u>	<u>828,987</u>
3. Shortfall Amortization Charge = (1) + (2)	\$ 828,987	\$ 636,192

Date Base Established	Initial Balance	Amortization Method	2014 Years Remaining	2014 Amortization Base Status	2014 Amortization Installment	Present Value of Remaining Installments 7/1/2013	Present Value of Remaining Installments 7/1/2014
7/1/2008	\$ 1,136,759	7-Year	1	Active	\$ 189,849	\$ 370,761	\$ 189,849
7/1/2009	(756,591)	7-Year	2	Active	(128,907)	(368,802)	(251,687)
7/1/2010	3,196,101	7-Year	3	Active	532,766	1,985,252	1,523,537
7/1/2011	514,705	7-Year	4	Active	82,719	376,446	308,026
7/1/2012	466,236	7-Year	5	Active	79,132	418,837	359,795
7/1/2013	439,974	7-Year	6	Active	73,428	439,974	387,909
7/1/2014	(1,151,986)	7-Year	7	Active	(192,795)		(1,151,986)

Schedule SB, line 25 – Change in Method

Plan Name: The Dupps Company Retirement Plan
EIN: 31-0267820
Plan Number: 001
Plan Year: July 1, 2014 - June 30, 2015

A change in funding method under § 430 occurred for the 2014 plan year as a result of a change in the valuation software used to determine the liabilities for this plan by McCready and Keene, Inc., the business organization that provides actuarial services to this plan.

This change in funding method under § 430 qualifies for automatic approval by the IRS since the change in valuation software satisfies all the conditions that are required for automatic approval as stated in IRS Announcement 2010-3.