

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>04/01/2014</u> and ending <u>03/31/2015</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>JERGENS, INC. SALARY REDUCTION PROFIT SHARING PLAN AND TRUST</u>		1b Three-digit plan number (PN) ▶ <u>001</u> 1c Effective date of plan <u>03/31/1965</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<u>JERGENS, INC.</u>		2b Employer Identification Number (EIN) <u>34-0249036</u> 2c Plan Sponsor's telephone number <u>216-486-2100</u> 2d Business code (see instructions) <u>332700</u>
<u>15700 S WATERLOO ROAD</u> <u>CLEVELAND, OH 44110</u>			

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

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

SIGN HERE	Filed with authorized/valid electronic signature.		
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)
<u>SKODA, MINOTTI & CO.</u> <u>6685 BETA DRIVE</u> <u>MAYFIELD VILLAGE, OH 44143</u>			<u>440-449-6800</u>

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	288
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)	288
a(2) Total number of active participants at the end of the plan year		6a(2)	238
b Retired or separated participants receiving benefits		6b	
c Other retired or separated participants entitled to future benefits.....		6c	33
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	271
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	
f Total. Add lines 6d and 6e		6f	271
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2J 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules		b General Schedules	
(1) ☐ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☐ A (Insurance Information)	
		(4) ☒ C (Service Provider Information)	
		(5) ☒ D (DFE/Participating Plan Information)	
		(6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 04/01/2014 and ending 03/31/2015

A Name of plan <u>JERGENS, INC. SALARY REDUCTION PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>JERGENS, INC.</u>	D Employer Identification Number (EIN) <u>34-0249036</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

CHARLES SCHWAB

42-1558009

(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?
24 50	NONE	14028	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

HIGHLAND CAPITAL

34-1753575

(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 50	NONE	11351	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FINLEY DAVIES, INC.

34-1213174

(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?
15 50		6559	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 04/01/2014 and ending 03/31/2015

A Name of plan <u>JERGENS, INC. SALARY REDUCTION PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>JERGENS, INC.</u>	D Employer Identification Number (EIN) <u>34-0249036</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA TRUST STABLE INCOME I-10 F

b Name of sponsor of entity listed in (a): AMERIPRISE TRUST COMPANY

c EIN-PN <u>41-0007957-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2267003</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

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

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

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

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

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>04/01/2014</u> and ending <u>03/31/2015</u>		
A Name of plan <u>JERGENS, INC. SALARY REDUCTION PROFIT SHARING PLAN AND TRUST</u>		B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>JERGENS, INC.</u>		D Employer Identification Number (EIN) <u>34-0249036</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	73297	4725
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	410235	418061
	(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)	118405	119124
	(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)	266389	302957
	(9) Value of interest in common/collective trusts	1c(9)	2187365	2267003
	(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)	13630224	14170434
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)	100452	98280

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	16786367	17380584

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	8362	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	8362	

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	16778005	17380584
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	418061	
(B) Participants	2a(1)(B)	1021734	
(C) Others (including rollovers)	2a(1)(C)	297942	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1737737
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)	13020	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		13020
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-25511	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-25511

		(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)		817305
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2542551

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1916396	
(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)		1916396
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)		
(4) Other.....	2i(4)	23576	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		23576
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1939972

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		602579
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: SKODA MINOTTI

(2) EIN: 34-1945206

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	
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	
e Was this plan covered by a fidelity bond?	X		1000000
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	
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	
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	
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		
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		
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	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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



JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

FINANCIAL STATEMENTS

YEARS ENDED MARCH 31, 2015 AND 2014

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST
YEARS ENDED MARCH 31, 2015 AND 2014

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INDEPENDENT AUDITORS' REPORT

TO THE PLAN ADVISORY COMMITTEE
JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

Report on the Financial Statements

We have audited the accompanying financial statements of the Jergens, Inc. Salary Reduction Profit Sharing Retirement Plan and Trust (the Plan), which comprise the statement of net assets available for benefits as of March 31, 2015, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Charles Schwab Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplementary schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of March 31, 2015 and for the year then ended, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplementary Schedule

The supplementary schedule of assets (held at end of year) as of March 31, 2015 is required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplementary schedule referred to above.

Other Matter – 2014 Financial Statements

The financial statements of the Plan as of March 31, 2014 were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated November 25, 2014, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SKODA MINOTTI & CO.

Cleveland, Ohio
December 22, 2015

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
NON-INTEREST-BEARING CASH	\$ 4,725	\$ 73,297
INVESTMENTS, AT FAIR VALUE		
Registered investment companies	14,141,541	13,601,894
Common collective trust	2,267,003	2,187,365
Self-directed brokerage accounts	246,297	247,187
	<u>16,654,841</u>	<u>16,036,446</u>
RECEIVABLES		
Company's contributions	418,061	410,235
Notes receivable from participants	302,957	266,389
	<u>721,018</u>	<u>676,624</u>
	17,380,584	16,786,367
ACCRUED PLAN EXPENSES	<u>-</u>	<u>(8,362)</u>
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	17,380,584	16,778,005
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR INTEREST IN A COMMON COLLECTIVE TRUST RELATING TO FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS	<u>(72,356)</u>	<u>(48,613)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 17,308,228</u>	<u>\$ 16,729,392</u>

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

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income		
Interest and dividends	\$ 793,562	\$ 624,503
Net appreciation in fair value of investments	-	1,555,306
	<u>793,562</u>	<u>2,179,809</u>
Other income	<u>13,020</u>	<u>10,094</u>
Contributions		
Company's	418,061	410,235
Participants'	1,021,734	847,808
Rollovers	297,942	19,515
	<u>1,737,737</u>	<u>1,277,558</u>
Total additions	<u>2,544,319</u>	<u>3,467,461</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Administrative expenses	23,576	33,523
Benefits paid to participants	1,916,396	1,169,423
Net depreciation in fair value of investments	25,511	-
	<u>1,965,483</u>	<u>1,202,946</u>
Total deductions	<u>1,965,483</u>	<u>1,202,946</u>
NET INCREASE	578,836	2,264,515
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	<u>16,729,392</u>	<u>14,464,877</u>
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	<u><u>\$ 17,308,228</u></u>	<u><u>\$ 16,729,392</u></u>

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

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the Jergens, Inc. Salary Reduction Profit Sharing Retirement Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution retirement plan covering all employees of Jergens, Inc. and its subsidiary, Acme Industrial Company (collectively, the Company) who meet the minimum service requirements. Employees are eligible to participate in the Plan on their employment commencement date after attaining age 20-1/2, as defined by the Plan. This eligibility becomes effective on the first day of the Plan year following their first day of employment. Employees that are covered under a collective bargaining agreement (Agreement) are not eligible to participate in the Plan unless the terms of the Agreement provide for such participation. The terms of the Agreement will apply in situations where the terms of the Plan and the Agreement differ. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Company administers the Plan through an advisory committee.

Contributions

A participant may contribute, through payroll reductions, from 1% to 80% of their compensation on a pre-tax and/or Roth basis, up to the maximum dollar amount allowed by law plus catch up contributions as defined by the Plan document. Newly eligible participants are automatically enrolled to defer 3% of their pre-tax compensation to the Plan through payroll reductions for the years ended March 31, 2015 and 2014. Participants may also make rollover contributions to the Plan from other qualified defined benefit or defined contribution plans. The Company can make discretionary profit sharing contributions which are approved by the board of directors. Total Company profit sharing contributions were \$418,061 and \$410,235 for the years ended March 31, 2015 and 2014, respectively.

Participant Accounts

Each participant's account is credited with the participant's contributions, allocations of the Company's discretionary profit sharing contributions, and any earnings thereon, and charged with losses and an allocation of administrative expenses. Allocations of the Company's discretionary profit sharing contributions are based on years of service and compensation as defined in the Plan document. Allocations of earnings and expenses are based on the participant's account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (continued)

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 years but less than 3	20%
3 years but less than 4	40%
4 years but less than 5	60%
5 years but less than 6	80%
6 years or more	100%

Payment of Benefits

Upon termination of service due to death, disability, retirement, or separation of service, a participant or beneficiary may elect to receive a direct transfer to another qualified plan, payment in equal or substantially equal installments, or by a lump-sum amount equal to the value of the participant's vested interest in his or her account. The Plan requires mandatory distributions for terminated employees with balances under \$5,000. In the case of a severe financial hardship, the Company, in its sole discretion, may direct distribution of all or a portion of the participant's voluntary contributions, subject to certain restrictions.

Notes Receivable from Participants

Participants may borrow their vested account balance, from a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of their vested account balance. Notes receivable terms range from one to five years. Notes receivable are secured by 50% of the participant's vested account balance and bear interest at rates from 4.25% to 8.75%. Principal and interest are paid ratably through payroll deductions. Interest income of \$13,020 and \$10,094 for the years ended March 31, 2015 and 2014, respectively, has been recorded as other income in the accompanying Statements of Changes in Net Assets Available for Benefits.

Investment Options

Participants may elect to invest in a variety of investment options offered by the Plan, or act as their own asset manager and select the option of a self-directed brokerage account. Assets reported as self-directed investments are the aggregate of all self-directed funds.

Forfeitures

Forfeitures are created when participants terminate employment prior to becoming entitled to full benefits. Forfeitures are used to reduce the Company's discretionary profit sharing contributions in accordance with the Plan document. Forfeited non-vested accounts at March 31, 2015 and 2014 totaled \$36,802 and \$20,779, respectively. Forfeitures used during the years ended March 31, 2015 and 2014 were \$0 and \$15,134, respectively.

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a common collective trust. Contract value, as reported to the Plan by Charles Schwab Bank, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses.

The Statements of Net Assets Available for Benefits present the fair value of the common collective trust as well as the adjustments from fair value to contract value. The Statements of Changes of Net Assets Available for Benefits are prepared on a contract value basis.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Administrative expenses of the Plan may be paid out of the Plan assets to the extent not paid by the Company. During 2015 and 2014, the Plan paid administrative expenses of \$23,576 and \$33,523, respectively.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. 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 4 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 (depreciation) includes the Plan's gains and losses on the investments purchased and sold, as well as held, during the year.

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events

The Company evaluated subsequent events through December 22, 2015, the date these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

Reclassifications

Certain reclassifications have been made to the 2014 financial statements to conform to the 2015 financial statement presentation. Such reclassifications had no effect on the change in net assets available for benefits as previously reported.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan document.

3. INVESTMENTS

The following table presents the fair value of investments at March 31, 2015 and 2014. The investments and investment activity have been certified as complete and accurate by Charles Schwab Bank, the trustee, and have not been audited by the independent auditors. Individual investments that represent 5% or more of the Plan's net assets are separately identified.

	<u>2015</u>	<u>2014</u>
Registered investment companies		
American Beacon International Equity Fund	\$ 1,494,777	\$ 1,465,655
Davis New York Venture Fund	2,026,046	2,094,652
Dodge and Cox Stock Fund	2,826,538	2,594,003
Harbor Capital Appreciation Fund	1,730,084	1,731,327
Northern Small Cap Value Fund	992,408	1,049,252
William Blair International Growth Fund	1,071,848	1,090,685
Other registered investment companies	<u>3,999,840</u>	<u>3,576,320</u>
	14,141,541	13,601,894
Self-directed brokerage accounts	246,297	247,187
Common collective trust*	<u>2,194,647</u>	<u>2,138,752</u>
	<u>\$16,582,485</u>	<u>\$15,987,833</u>

*This amount represents contract value for this investment.

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

3. INVESTMENTS (continued)

The Plan's investments (including gains and losses on investments purchased and sold, as well as held during the year) appreciated (depreciated) as follows:

	<u>2015</u>	<u>2014</u>
Registered investment companies	\$ (22,130)	\$ 1,565,800
Self-directed brokerage accounts	<u>(3,381)</u>	<u>(10,494)</u>
	<u>\$ (25,511)</u>	<u>\$ 1,555,306</u>

4. FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. It applies to fair value measurements already recognized or permitted by existing standards. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs used in valuation models (Level 3 measurements). The three levels of the fair value hierarchy under GAAP 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	Quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in inactive markets. Level 2 inputs include those other than quoted prices that are observable for the asset or liability. Level 2 inputs are derived principally from, or corroborated by, observable market data by correlation or other means. If the asset or liability has a specified 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 should 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 at March 31, 2015 and 2014.

Registered investment companies and self-directed brokerage accounts (excluding US Treasury Notes) - Valued at the closing price reported on the active market on which the individual securities are traded.

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS (continued)

Self-directed brokerage accounts (including US Treasury Notes) – Valued at a percentage of par on the secondary market on which the individual securities are traded.

Common collective trust - Valued at net asset value of units held by the Plan at year-end after adjustments to reflect all fund investments at fair value, including direct and indirect interests in fully benefit-responsive contracts, as reported in the audited financial statements of the fund less its liabilities.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Registered investment companies			
Value funds	\$ 5,629,839	\$ -	\$ 5,629,839
Growth funds	3,577,820	-	3,577,820
Bond funds	2,541,498	-	2,541,498
Blend funds	<u>2,392,384</u>	<u>-</u>	<u>2,392,384</u>
Total registered investment companies	<u>14,141,541</u>	<u>-</u>	<u>14,141,541</u>
Self-directed brokerage accounts			
Cash equivalents	108,942	-	108,942
Government obligations	10,182	-	10,182
Mutual funds	28,893	-	28,893
Unit investment trusts	<u>98,280</u>	<u>-</u>	<u>98,280</u>
Total self-directed brokerage accounts	<u>246,297</u>	<u>-</u>	<u>246,297</u>
Common collective trust*	<u>-</u>	<u>2,267,003</u>	<u>2,267,003</u>
Total assets at fair value	<u>\$14,387,838</u>	<u>\$ 2,267,003</u>	<u>\$16,654,841</u>

*Information available at the time of these reports was as of December 31, 2014.

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS (continued)

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Registered investment companies			
Mid/large cap stock	\$ 5,379,718	\$ -	\$ 5,379,718
Fixed income	3,475,573	-	3,475,573
International	2,314,165	-	2,314,165
Small cap stock	<u>2,432,438</u>	-	<u>2,432,438</u>
Total registered investment companies	<u>13,601,894</u>	-	<u>13,601,894</u>
Self-directed brokerage accounts			
Cash equivalents	108,122	-	108,122
Government obligations	10,283	-	10,283
Mutual funds	28,330	-	28,330
Unit investment trusts	<u>100,452</u>	-	<u>100,452</u>
Total self-directed brokerage accounts	<u>247,187</u>	-	<u>247,187</u>
Common collective trust	-	<u>2,187,365</u>	<u>2,187,365</u>
Total assets at fair value	<u>\$13,849,081</u>	<u>\$ 2,187,365</u>	<u>\$16,036,446</u>

5. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS

The Plan is invested in the Columbia Trust Stable Income I-10 Fund (fka RiverSource Trust Income Fund) (the Fund), a fully benefit-responsive investment contract. The Fund's investment objective is to preserve principal while maximizing current income. The Fund invests in assets, typically fixed-income securities, stable value investment contracts issued by various banks, life insurance companies and other financial institutions, and in units of collective investment funds.

Certain events may limit the ability of the Fund to transact at contract value with the contract issuers for participant benefit payments or investment transfers. Although such an event is not probable, an example may be a request by Fund management to terminate or partially terminate the contract at market value.

Certain events may allow the issuer to terminate a fully benefit-responsive investment contract and settle at an amount different from contract value. Such events are not probable but may include the termination of the trust holding the Fund assets, the replacement of the trustee of the Fund without the consent of the Wrapper Provider, a breach of the contract by a counterparty, or a legal or regulatory event such as an adverse ruling by a regulatory agency.

Average yield for the year ended March 31, 2015:

Average interest rate*	1.31%
Average crediting rate*	1.41%

* Prior year average yield information was unavailable.

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

6. TAX STATUS

The Company adopted a Non-Standardized Profit Sharing Plan with a cash or deferral arrangement which received a favorable opinion letter on March 31, 2008, which stated that the Plan was designed in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended and restated since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of March 31, 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to the year ended March 31, 2012.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participants will become 100% vested in their accounts.

8. PARTY-IN-INTEREST

Certain Plan investments at March 31, 2015 and 2014 are invested in funds managed by Charles Schwab Bank. Charles Schwab Bank is the trustee as defined by the Plan document and, therefore, these transactions are considered party-in-interest transactions.

9. RISKS AND UNCERTAINTIES

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

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

10. RECONCILIATION TO THE FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at March 31:

	<u>2015</u>	<u>2014</u>
Net assets available for benefits per the financial statements	\$ 17,308,228	\$ 16,729,392
Plus: Adjustment from contract value to fair value for interest in a common collective trust relating to fully benefit-responsive investment contracts	<u>72,356</u>	<u>48,613</u>
Net assets available for benefits per the Form 5500	<u>\$ 17,380,584</u>	<u>\$ 16,778,005</u>

The following is a reconciliation of investment income per the financial statements to the Form 5500 for the years ended March 31:

	<u>2015</u>	<u>2014</u>
Total investment income per the financial statements	\$ 793,562	\$ 2,179,809
Less: Prior year adjustment from contract value to fair value for interest in a common collective trust relating to fully benefit-responsive investment contracts	(48,613)	(118,444)
Plus: Current year adjustment from contract value to fair value for interest in a common collective trust relating to fully benefit-responsive investment contracts	<u>72,356</u>	<u>48,613</u>
Total investment income per the Form 5500	<u>\$ 817,305</u>	<u>\$ 2,109,978</u>

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

PLAN NO: 001

EIN: 34-0249036

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

MARCH 31, 2015

(a)	(b)	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(e) Current value
	Identity of issue, borrower, lessor or similar party		
Non-interest-bearing cash			\$ 4,725
Registered investment companies			
	American Beacon International Equity Fund	77,169 shares	1,494,777
	American Beacon Stephens Small Cap Fund	45,136 shares	775,888
	Davis New York Venture Fund	53,927 shares	2,026,046
	Dodge and Cox Stock Fund	16,009 shares	2,826,538
	Harbor Capital Appreciation Fund	28,301 shares	1,730,084
	Harding Loevner Emerging Markets Fund	7,917 shares	366,338
	Metropolitan West Total Return Fund	76,087 shares	837,720
	Northern Global Real Estate Fund	30,366 shares	316,116
	Northern Small Cap Value Fund	45,923 shares	992,408
	PIMCO Emerging Local Fund	41,967 shares	332,383
	Vanguard Inflation Protected Fund	34,153 shares	455,604
	Vanguard Total Bond Market Index Fund	67,945 shares	746,037
	Western Asset Total Return Fund	16,228 shares	169,754
	William Blair International Growth Fund	39,290 shares	1,071,848
Common Collective Trust			
*	Riversource Trust Income III Fund	94,497 shares	2,267,003
Self-directed investments			246,297
		Various investments in registered investment companies, common stocks, mutual funds, government obligations, and unit investment trusts	
* Notes receivable from participants			
		Interest rates at 4.25% to 8.75% with various maturities through 2021	302,957
			<u>\$ 16,962,523</u>

* Parties-in-interest

See the Independent Auditors' Report.

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

PLAN NO: 001

EIN: 34-0249036

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

MARCH 31, 2015

(a)	(b)	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(e) Current value
	Identity of issue, borrower, lessor or similar party		
	Non-interest-bearing cash		\$ 4,725
	Registered investment companies		
	American Beacon International Equity Fund	77,169 shares	1,494,777
	American Beacon Stephens Small Cap Fund	45,136 shares	775,888
	Davis New York Venture Fund	53,927 shares	2,026,046
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	Western Asset Total Return Fund	16,228 shares	169,754
	William Blair International Growth Fund	39,290 shares	1,071,848
	Common Collective Trust		
*	Riversource Trust Income III Fund	94,497 shares	2,267,003
	Self-directed investments		
		Various investments in registered investment companies, common stocks, mutual funds, government obligations, and unit investment trusts	246,297
	Notes receivable from participants		
*		Interest rates at 4.25% to 8.75% with various maturities through 2021	302,957
			<u>\$ 16,962,523</u>

* Parties-in-interest

See the Independent Auditors' Report.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

► **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210 - 0110
1210 - 0089**2014****This Form is Open to
Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2014 or fiscal plan year beginning **04/01/2014** and ending **03/31/2015**

- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the forms instr.); or ☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ☐ ☒
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description) _____

Part II Basic Plan Information - enter all requested information

1a Name of plan JERGENS, INC. SALARY REDUCTION PROFIT SHARING PLAN AND TRUST	1b Three-digit plan number (PN) ► 001
	1c Effective date of plan 03/31/1965
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) JERGENS, INC. 15700 S WATERLOO ROAD CLEVELAND OH 44110	2b Employer Identification Number (EIN) 34-0249036 2c Plan Sponsor's telephone number 216-486-2100 2d Business code (see instructions) 332700

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 ☒ W W HOWARD, CEO	9/15/16	W W HOWARD, CEO
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) SKODA, MINOTTI & CO. 6685 BETA DRIVE MAYFIELD VILLAGE OH 44143		Preparer's telephone number (optional) 440-449-6800

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

Form 5500 (2014)
v. 140124

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	288
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)	288
a (2) Total number of active participants at the end of the plan year	6a(2)	238
b Retired or separated participants receiving benefits	6b	
c Other retired or separated participants entitled to future benefits	6c	33
d Subtotal. Add lines 6a(2), 6b, and 6c	6d	271
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	
f Total. Add lines 6d and 6e	6f	271
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information - Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

JERGENS, INC. SALARY REDUCTION PROFIT SHARING RETIREMENT PLAN AND TRUST

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events

The Company evaluated subsequent events through December 22, 2015, the date these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

Reclassifications

Certain reclassifications have been made to the 2014 financial statements to conform to the 2015 financial statement presentation. Such reclassifications had no effect on the change in net assets available for benefits as previously reported.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan document.

3. INVESTMENTS

The following table presents the fair value of investments at March 31, 2015 and 2014. The investments and investment activity have been certified as complete and accurate by Charles Schwab Bank, the trustee, and have not been audited by the independent auditors. Individual investments that represent 5% or more of the Plan's net assets are separately identified.

	<u>2015</u>	<u>2014</u>
Registered investment companies		
American Beacon International Equity Fund	\$ 1,494,777	\$ 1,465,655
Davis New York Venture Fund	2,026,046	2,094,652
Dodge and Cox Stock Fund	2,826,538	2,594,003
Harbor Capital Appreciation Fund	1,730,084	1,731,327
Northern Small Cap Value Fund	992,408	1,049,252
William Blair International Growth Fund	1,071,848	1,090,685
Other registered investment companies	<u>3,999,840</u>	<u>3,576,320</u>
	14,141,541	13,601,894
Self-directed brokerage accounts	246,297	247,187
Common collective trust*	<u>2,194,647</u>	<u>2,138,752</u>
	<u>\$16,582,485</u>	<u>\$15,987,833</u>

*This amount represents contract value for this investment.