

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 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 2016 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>07/31/2016</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.)	
	☒ 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>FERCO TECH CORPORATION 401(K) PROFIT SHARING PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
		1c	Effective date of plan <u>10/01/1997</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>FERCO TECH CORPORATION</u> <u>291 CONOVER DRIVE</u> <u>FRANKLIN, OH 45005</u>	2b	Employer Identification Number (EIN) <u>31-1110644</u>
		2c	Plan Sponsor's telephone number <u>937-746-6696</u>
		2d	Business code (see instructions) <u>336410</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.	02/28/2017	CRISTINA CHRISOVERGIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	02/28/2017	CRISTINA CHRISOVERGIS
	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)			Preparer's telephone number

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2016)
v. 160205

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN	
		4c PN	
5 Total number of participants at the beginning of the plan year		5	253
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)	208
a(2) Total number of active participants at the end of the plan year		6a(2)	0
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	0
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	0
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: 2A 2E 2F 2G 2J 2K 2T 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) ☒ <u>1</u> 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 2016 Form M-1 annual report. If the plan was not required to file the 2016 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning **01/01/2016** and ending **07/31/2016**

A Name of plan FERCO TECH CORPORATION 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 FERCO TECH CORPORATION	D Employer Identification Number (EIN) 31-1110644	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
NATIONAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-CPGQ7P	0	01/01/2016	07/31/2016

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
LPL FINANCIAL, LLC ATTN COMMISSIONS DEPT 4707 EXECUTIVE DRIVE SAN DIEGO, CA 92121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	INVESTMENT MANAGEMENT	7

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount	6d	
	Specify nature of costs ▶		
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶		
b	Balance at the end of the previous year	7b	101092
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	
	(4) Transferred from separate account	7c(4)	
	(5) Other (specify below)	7c(5)	
	(6) Total additions	7c(6)	
d	Total of balance and additions (add lines 7b and 7c(6))	7d	101092
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	101092
	(2) Administration charge made by carrier.....	7e(2)	
	(3) Transferred to separate account	7e(3)	
	(4) Other (specify below)	7e(4)	
	(5) Total deductions	7e(5)	101092
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 07/31/2016

A Name of plan FERCO TECH CORPORATION 401(K) PROFIT SHARING PLAN	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; border-bottom: 1px solid black; padding: 5px;"> B Three-digit plan number (PN) ► </td> <td style="width: 20%; border-bottom: 1px solid black; padding: 5px; text-align: center;"> 001 </td> </tr> <tr> <td colspan="2" style="background-color: #f0f0f0; height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	001		
B Three-digit plan number (PN) ►	001				
C Plan sponsor's name as shown on line 2a of Form 5500 FERCO TECH CORPORATION	D Employer Identification Number (EIN) 31-1110644				

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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(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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 15 18 64 65	RECORDKEEPER	5670	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☒ No ☐

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

AMERICAN PENSION ADVISORS, LTD.

9265 COUNSELORS ROW
SUITE 105
INDIANAPOLIS, IN 46240

(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?
14 15 17 37 38	THIRD PARTY ADMINISTRATO	14224	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 ☐

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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
		2016
		This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 07/31/2016		
A Name of plan FERCO TECH CORPORATION 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 FERCO TECH CORPORATION	D Employer Identification Number (EIN) 31-1110644	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(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)	33334	0
(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)	3368315	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	101092	0
(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	3502741	0

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3502741	0
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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)	16796	
(B) Participants	2a(1)(B)	97316	
(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)		114112
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)	135	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		135
(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)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		17288
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		131535

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3634276	
(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)		3634276
f Corrective distributions (see instructions)	2f		0
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)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3634276

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-3502741
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: RSM US LLP

(2) EIN: 42-0714325

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.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k	X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☒ Yes ☐ No Amount: 0

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year . (See instructions.)

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

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 sections 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 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 07/31/2016

A Name of plan <u>FERCO TECH CORPORATION 401(K) PROFIT SHARING 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>FERCO TECH CORPORATION</u>	D Employer Identification Number (EIN) <u>31-1110644</u>

Part I	Distributions
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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>57-1198022</u> <u>31-4156830</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

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
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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): _____	

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	



RSM US LLP

Independent Auditor's Report

To the Participants and Plan Trustees
Ferco Tech Corporation 401(k) Profit Sharing Plan & Trust
Franklin, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Ferco Tech Corporation 401(k) Profit Sharing Plan & Trust (the Plan), which comprise the statements of net assets available for benefits as of July 31, 2016, December 31, 2015 and 2014 and the related statements of changes in net assets available for benefits for the period ended July 31, 2016 and the year ended December 31, 2015 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Nationwide Trust Company, FSB, the current custodian of the Plan, and State Street Bank and Trust Company, the former custodian of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodians held the Plan's assets and executed transactions. The Plan Administrator has obtained certifications from the current custodian as of and for the period ended July 31, 2016 and as of and for the year ended December 31, 2015 and the former custodian as of December 31, 2014, that the information provided to the Plan administrator by the custodian 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.

Independent Auditor's Report (Continued)

Emphasis of Matter – Plan Termination

As discussed in Note 5 to the financial statements, an amendment to terminate the plan was executed effective January 31, 2016, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2015 financial statements to the liquidation basis used in presenting the 2016 financial statements. Our disclaimer of opinion is not modified with respect to this matter.

Emphasis of Matter – New Accounting Guidance

As discussed in Note 2 to the financial statements, the Plan adopted new accounting guidance related to presentation of fair value of certain investments and disclosure of investments. Certain investments are now shown at contract value rather than fair value on the statement of net assets available for benefits. Prior year disclosures have also been revised to reflect the retrospective application of adopting these changes in accounting. Our disclaimer of opinion is not modified with respect to these matters.

Other Matter – Report on Supplementary Information

The supplemental schedule, Schedule H, Part IV, Line 4(i), Schedule of Assets (Held at End of Year), as of and for the year ended December 31, 2015 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content of the Financial Statements in Compliance with DOL Rules and Regulations

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

RSM US LLP

Dayton, Ohio
February 20, 2017

[illegible]

Schedule H, line 4i

Schedule of Assets (Held At End of Year)

For the plan year beginning **01/01/2016** and ending **07/31/2016**

Name of plan

Ferco Tech Corporation 401(k) Profit Sharing Plan

Employer Identification Number

31-1110644

Three-digit
plan number

001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	American Century	AmCent Intl Val Inst	0	0
	Waddell & Reed	WR Ivy Hi Inc I	0	0
	Waddell & Reed	WR Ivy Intl Cor Eq I	0	0
	JP Morgan	JPM Cor Pls Bd R6	0	0
	JP Morgan	JPM Val Advtg Inst	0	0
	Manning & Napier	MnNpr Trgt Inc I	0	0
	Invesco	Invsco SmCap Gr R5	0	0
	American Beacon	AmBcn Intl Eq Inst	0	0
	Wells Fargo	WF Spec MdCap Val Inst	0	0
	Lazard	Lazard Intl Strat Eq Inst	0	0
	UBS	UBS Dynmc Alpha P	0	0
	Pimco	PIMCO Forgn BdUSDlrHdgInst	0	0
	Dreyfus	Drey Cash Mgt Inst	0	0
	Manning & Napier	MnNprTrgt 2020 I	0	0
	Manning & Napier	MnNprTrgt 2030 I	0	0
	Manning & Napier	MnNprTrgt 2040 I	0	0
	Manning & Napier	MnNprTrgt 2050 I	0	0
	Guggenheim	Gughm Mgd Ftr Inst	0	0
	Manning & Napier	MnNpr Trgt 2015 I	0	0
	Manning & Napier	MnNpr Trgt 2025 I	0	0
	Manning & Napier	MnNpr Trgt 2035 I	0	0
	Manning & Napier	MnNpr Trgt 2045 I	0	0
	Manning & Napier	MnNpr Trgt 2055 I	0	0
	Legg Mason	LeggM BW Glbl Oppr Bd Inst	0	0
	Pimco	PIMCO Inc Inst	0	0
	Baron Funds	Baron RealEst Inst	0	0
	ALPS	ALPS RdRcks Listed Prvt Eq	0	0
	American Beacon	AmBcn BrdgwayLgCapVal Inv	0	0
	Pimco	PIMCO RAE Fdmntl PLUS Inst	0	0
	Vanguard	Vngrd Mid-Cap Idx Fd AS	0	0
	Hennessy Funds	Henesy Focs Inst	0	0
	Third Avenue Management	Third Ave RealEst Val Inst	0	0
	Vanguard	Vngrd SmCap Val Indx Adml	0	0
	Prudential	Prudntl Ttl Rtn Bd Z	0	0
	Loomis Sayles	Loomis Bd Inst	0	0
	MFS	MFS Blnd Rsrch Cor Eq R4	0	0
	Oppenheimer	Opp Intl Gr Y	0	0
	Nationwide	NW FXD SEL OPTN	0	0
	Pioneer	Pionr Sel MdCap Gr Y	0	0

Ferco Tech Corporation

401(k) Profit Sharing Plan & Trust

Financial Report
July 31, 2016 and December 31, 2015

Contents

Independent Auditor's Report	1-2
Financial Statements	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-10
Supplemental Schedule	
Schedule H, Part IV, Line 4(i) – Schedule of Assets (Held at End of Year)	11

Independent Auditor's Report

To the Participants and Plan Trustees
Ferco Tech Corporation 401(k) Profit Sharing Plan & Trust
Franklin, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Ferco Tech Corporation 401(k) Profit Sharing Plan & Trust (the Plan), which comprise the statements of net assets available for benefits as of July 31, 2016, December 31, 2015 and 2014 and the related statements of changes in net assets available for benefits for the period ended July 31, 2016 and the year ended December 31, 2015 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Nationwide Trust Company, FSB, the current custodian of the Plan, and State Street Bank and Trust Company, the former custodian of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodians held the Plan's assets and executed transactions. The Plan Administrator has obtained certifications from the current custodian as of and for the period ended July 31, 2016 and as of and for the year ended December 31, 2015 and the former custodian as of December 31, 2014, that the information provided to the Plan administrator by the custodian 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.

Independent Auditor's Report (Continued)

Emphasis of Matter – Plan Termination

As discussed in Note 5 to the financial statements, an amendment to terminate the plan was executed effective January 31, 2016, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2015 financial statements to the liquidation basis used in presenting the 2016 financial statements. Our disclaimer of opinion is not modified with respect to this matter.

Emphasis of Matter – New Accounting Guidance

As discussed in Note 2 to the financial statements, the Plan adopted new accounting guidance related to presentation of fair value of certain investments and disclosure of investments. Certain investments are now shown at contract value rather than fair value on the statement of net assets available for benefits. Prior year disclosures have also been revised to reflect the retrospective application of adopting these changes in accounting. Our disclaimer of opinion is not modified with respect to these matters.

Other Matter – Report on Supplementary Information

The supplemental schedule, Schedule H, Part IV, Line 4(i), Schedule of Assets (Held at End of Year), as of and for the year ended December 31, 2015 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content of the Financial Statements in Compliance with DOL Rules and Regulations

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

RSM US LLP

Dayton, Ohio
February 20, 2017

Ferco Tech Corporation 401(k) Profit Sharing Plan & Trust

Statements of Net Assets Available for Benefits

July 31, 2016, December 31, 2015 and 2014

	2016	2015	2014
Assets			
Investments at fair value	\$ -	\$ 3,368,315	\$ -
Fully benefit-responsive investment contract at contract value	-	101,092	-
Total investments	-	3,469,407	-
Receivables:			
Participant contributions	-	-	8,030
Employer contributions	-	-	1,593
Notes receivable from participants	-	33,334	18,437
Due from broker	-	-	2,917,303
Total receivables	-	33,334	2,945,363
Total assets	-	3,502,741	2,945,363
Net assets available for benefits	\$ -	\$ 3,502,741	\$ 2,945,363

See notes to financial statements.

Ferco Tech Corporation 401(k) Profit Sharing Plan & Trust

**Statements of Changes in Net Assets Available for Benefits
Period Ended July 31, 2016 and Year Ended December 31, 2015**

	July 31, 2016	December 31, 2015
Additions:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ 17,288	\$ (38,584)
Interest income on notes receivable from participants	135	908
Contributions:		
Participant	97,316	427,557
Employer	16,796	83,211
Rollover	-	180,794
Total contributions	114,112	691,562
Total additions	131,535	653,886
Deductions:		
Benefit payments directly to participants	3,634,276	96,508
Net (decrease) increase	(3,502,741)	557,378
Net assets available for benefits:		
Beginning	3,502,741	2,945,363
Ending	\$ -	\$ 3,502,741

See notes to financial statements.

Ferco Tech Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Note 1. Description of the Plan

The following description of the Ferco Tech Corporation 401(k) Profit Sharing Plan & Trust (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

Plan termination: On January 20, 2016, an amendment to terminate the plan was executed, effective January 31, 2016. All participants became fully vested in their accounts as of January 30, 2016. All of the Plan assets were distributed, as elected by each participant, by July 31, 2016.

General: The Plan is a defined contribution plan covering substantially all full-time employees of Ferco Tech Corporation (Ferco Tech), its wholly owned subsidiaries GGF Heritage Manufacturing LLC and Ferco West Corporation (Ferco West), (collectively, the Employer and the Plan sponsor) who are 18 years of age and have completed three months of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Contributions: Each year, participants may contribute up to the maximum percentage allowable not to exceed the limits of Section 401(k) of the Internal Revenue Code. Eligible employees may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Employer makes discretionary matching contributions. For 2016 and 2015, the Employer discretionary matching contributions were equal to 20% of a participant's elective deferrals, up to 15% of eligible compensation as defined by the Plan. The Plan also allows for additional discretionary contributions by the Employer. There were no additional discretionary contributions made in 2016 or 2015.

Beginning February 1, 2016, employee and employer contributions to the Plan ceased due to the Plan termination discussed in Note 5.

Rollovers: The plan allows rollovers received by a participant as a distribution from another qualified plan after approval from the Plan sponsor. Participants are fully vested in these amounts.

Participant accounts: Each participant's account is credited with the participant's contribution, the Employer's matching contribution, the Employer's discretionary contribution (if applicable) and an allocation of Plan earnings. Allocations are based on participant account balances, as defined by the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Each participant directs both separately and distinctly, into which investment the participant contribution and Employer contributions are to be invested.

Vesting: Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the employer contribution portion of their accounts plus earnings thereon is based on years of continuous service. A participant becomes 20 percent vested for each year of credited service. After five years, a participant is 100 percent vested. Earlier vesting may occur upon death or disability. As a result of the Plan termination discussed in Note 5, all participants became 100 percent vested in their employer contributions and earnings thereon.

Payment of benefits: If a participant's employment ceases as a result of normal retirement, death or disability, the participant or participant's beneficiaries are entitled to receive the entire value of the participant's account. If a participant terminates for any other reason, the participant is entitled to receive only the value of the vested interest in their account. Distributions are made in lump sum payments. Participants may also withdraw their vested interest in the Plan under certain hardship conditions, as defined in the Plan.

Ferco Tech Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Note 1. Description of the Plan (Continued)

Notes receivable from participants: Participants may borrow from their fund accounts. Loans may not exceed the lesser of \$50,000 or 50% of a participant's vested account balance and the repayment period shall not exceed five years (unless it is to purchase a primary residence). Each loan is collateralized by the remaining balance in the participant's account. Interest charged to participants is reviewed by the loan administrator and is based upon prevailing interest rates for similar loans in the surrounding community. Interest rates on participant loans ranged from 4.25% to 5.25% as of December 31, 2015 and from 5.25% to 6% as of December 31, 2014. There were no loans outstanding at July 31, 2016.

Forfeited accounts: Forfeited, non-vested accounts totaled \$0, \$2,781 and \$979 at December 31, 2016, 2015 and 2014, respectively. These amounts will be used to reduce future Employer matching contributions, pay administrative expenses, or will be allocated to the remaining participants' accounts. During 2016, forfeitures were used to pay administrative expenses. No forfeitures were used to reduce Employer matching contributions in 2016 or 2015.

Note 2. Summary of Significant Accounting Policies

Basis of presentation: The accompanying financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification.

Contributions: Participant contributions are recognized when withheld. Employer matching contributions are recognized concurrently with participant contributions. Employer discretionary contributions are recognized on an annual basis. There were no Employer discretionary contributions in 2016 or 2015.

Payment of benefits: Benefits are recorded when paid.

Administrative expenses: The expenses of administering the Plan and the related Plan assets may be paid either by the Employer or from the assets of the Plan. A significant portion of the Plan's administrative expenses are paid by the Employer.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts and disclosures reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

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

Investments: Investments are reported at fair value (except for the fully-benefit responsive investment contract, which is reported at contract 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. The plan provides for investments in mutual funds and a fixed annuity investment contract.

Because the fixed annuity investment contract is fully-benefit responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to the fixed annuity investment contract. The fixed annuity investment contract is presented on the face of the statement of net assets available for benefits at contract value. Contract value, as reported to the Plan by Nationwide Trust Company, FSB, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Ferco Tech Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Purchases and sales of investments 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. Capital gain distributions are included in dividend income.

Recent accounting pronouncements: In July 2015, the FASB issued Accounting Standards Update No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965) – (I) Fully Benefit-Responsive Investment Contracts, (II) Plan Investment Disclosures and (III) Measurement Date Practical Expedient (a consensus of the FASB Emerging Issues Task Force)*. The purpose of this Update is to simplify plan accounting.

- The amendments in Part I of this Update designate contract value as the only required measure for direct investments in fully benefit-responsive investment contracts. Fully benefit-responsive investment contracts will be presented at contract value, accordingly there will no longer be an adjustment from fair value to contract value on the face of the financial statements.
- The amendments in Part II of this Update will eliminate the requirements for plans to disclose (1) individual investments that represent 5 percent or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type for both participant directed investments and nonparticipant-directed investments. The net appreciation or depreciation in investments for the period will still be required to be presented in the aggregate. In addition, if an investment is measured using the net asset value per share (or its equivalent) practical expedient in Topic 820 and that investment is in a fund that files a U.S. Department of Labor Form 5500, Annual Return/Report of Employee Benefit Plan, as a direct filing entity, disclosure of that investment's strategy will no longer be required.
- The amendments in Part III of this Update reduce complexity in employee benefit plan accounting by providing a practical expedient that permits plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end.

The Update may be adopted in whole or by part (I, II and III), as applicable. The amendments in this Update are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Parts I and II shall be applied retrospectively to all periods presented; the amendments in Part III shall be applied prospectively. The Plan adopted amendments in Parts I, II, and III of this Update for the 2015 plan year and the amendments in Parts I and II were retrospectively applied to December 31, 2014. Prior year disclosures in Note 7 have been revised to reflect the retrospective application. The impact of adopting Parts I and II of these amendments is reflected in the financial statements. The adoption of Part III had no impact to the July 31, 2016 or December 31, 2015 financial statements.

Subsequent events: The Plan has evaluated subsequent events for potential recognition and/or disclosure through February 20, 2017, the date the financial statements were available to be issued.

Ferco Tech Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Note 3. Information Certified by the Plan's Custodian

The information related to investments and notes receivable from participants that is included throughout the Plan's financial statements and supplemental schedule as of July 31, 2016, December 31, 2015 and 2014 and for the period ended July 31, 2016 and the year ended December 31, 2015 was prepared by or derived from information provided by the custodian and furnished to the Plan administrator. The Plan administrator has obtained certifications from the custodian that information provided to the Plan administrator by the custodians related to these Plan assets is complete and accurate. Accordingly, 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 Plan's independent auditors not to perform any auditing procedures with respect to information in Notes 4 and 7 and supplemental schedule related to the Plan's assets.

The custodian of the Plan also certified to the completeness and accuracy of \$17,288 of net appreciation and \$38,584 of net depreciation in fair value of investments and \$135 and \$908 of interest income from notes receivable from participants for the period ended July 31, 2016 and the year ended December 31, 2015, respectively.

Note 4. Investment Contract with Insurance Company

The Plan has one traditional investment contract with Nationwide Trust Company, FSB (Nationwide). This contract meets the fully benefit-responsive investment contract criteria and is therefore reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan.

Nationwide maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and a specific interest rate guaranteed to the Plan. The crediting rate is reviewed on a quarterly basis for resetting. The contract can be at any time by Nationwide with 90 days advanced notice. Upon termination, a market value adjustment or other withdrawal restrictions may apply.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another Plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from the federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

Note 5. Plan Termination

In 2016, the Plan was amended to approve its termination with an effective date of January 31, 2016. After this date, no employee shall be eligible to become a participant in the Plan and no additional contributions shall be made to the Plan.

All participants became fully vested in their accounts as of January 31, 2016. All participant account balances, totaling \$3,634,276, were distributed from the plan by July 31, 2016.

Ferco Tech Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Note 6. Income Tax Status

Effective January 1, 2015, the Plan adopted a standardized form of a prototype plan sponsored by American Pension Advisors, Ltd. The prototype plan obtained its latest determination letter on March 31, 2014, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype plan opinion letters have been relied upon by the Plan. The Plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

The Plan administrator evaluated the Plan's tax positions and concluded that there are no uncertain tax positions that require recognition or disclosure in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by tax authorities for years before 2012.

Note 7. Fair Value Measurements

The Plan has determined the fair value of certain assets through application of accounting guidance that establishes a framework for measuring fair values. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this standard are described below:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset'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 at July 31, 2016 and December 31, 2015 and 2014.

Mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

Ferco Tech Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Note 7. Fair Value Measurements (Continued)

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

Assets measured at fair value on a recurring basis: The following table summarizes assets measured at fair value on a recurring basis as of December 31, 2015 segregated by the level of the valuation inputs within the fair value hierarchy utilized to measure fair value. There were no assets measured at fair value at July 31, 2016 or December 31, 2014.

	2015			
	Total	Level 1	Level 2	Level 3
Mutual funds	\$ 3,368,315	\$ 3,368,315	\$ -	\$ -

Note 8. Related-Party Transactions

Certain Plan investments are insurance company general accounts managed by Nationwide Trust Company, FSB. Nationwide Trust Company, FSB is the current custodian as defined by the Plan; therefore, these transactions qualify as party-in-interest transactions.

Note 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 the amounts reported in the statement of net assets available for benefits.

Supplemental Schedule

Ferco Tech Corporation 401(k) Profit Sharing Plan & Trust

Employer No. 31-1110644

Plan No. 001

Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)

December 31, 2015

(a)	(b)	(c)	(e)
Identity of Issue		Description of Investment	Current Value
Participant directed mutual funds:			
	ALPS Red Rocks Listed Private Equity I	4,901 shares	\$ 4,695
	American Beacon Bridgeway Large Cap Value Inv	4,788 shares	4,607
	American Beacon Intl Equity Institutional	41,866 shares	46,211
	American Century International Value Institutional	3,675 shares	3,403
	American Funds AMCAP R6	171,906 shares	350,266
	American Funds New World R6	3,308 shares	4,128
	Baron Real Estate Institutional	289 shares	366
	Dreyfus Cash Management Institutional Shares	2,816 shares	2,781
	Guggenheim Managed Futures Strategy I	4,620 shares	4,695
	Hennessy Focus Institutional	3,493 shares	3,668
	Invesco Small Cap Growth R5	4,626 shares	7,186
	Ivy High Income I	6,784 shares	7,145
	Ivy International Core Equity I	3,085 shares	3,756
	JPMorgan Core Plus Bond R6	12,776 shares	12,793
	JPMorgan Small Cap Value Select	17,708 shares	24,835
	JPMorgan Value Advantage Institutional	2,599 shares	4,607
	Lazard International Strategic Equity Institutional	8,032 shares	8,562
	Legg Mason BW Global Opportunitites Bond I	53,029 shares	48,976
	Loomis Sayles Bond Institutional	3,662 shares	5,534
	Manning & Napier Target 2015 I	14,371 shares	13,806
	Manning & Napier Target 2020 I	199,838 shares	191,866
	Manning & Napier Target 2025 I	219,424 shares	210,551
	Manning & Napier Target 2030 I	86,751 shares	83,463
	Manning & Napier Target 2035 I	11,453 shares	11,047
	Manning & Napier Target 2040 I	79,519 shares	76,801
	Manning & Napier Target 2045 I	24,727 shares	23,946
	Manning & Napier Target 2050 I	24,790 shares	24,016
	Manning & Napier Target 2055 I	11,656 shares	11,291
	Manning & Napier Target Income I	63,887 shares	61,978
	MFS Blended Research Core Equity R4	441,697 shares	461,617
	Oppenheimer International Growth Y	173,268 shares	242,091
	PIMCO Income Institutional	11,899 shares	13,234
	PIMCO RAE Fundamental PLUS Institutional	4,351 shares	4,607
	Pioneer Growth Opportunities Y	31,866 shares	39,557
	PIMCO Foreign Bond (USD-Hedged) I	3,952 shares	4,695
	Prudential Total Return Bond Z	423,167 shares	446,866
	Third Avenue Real Estate Value Institutional	4,641 shares	4,695
	UBS Dynamic Alpha P	4,631 shares	4,695
	Vanguard Equity-Income Inv	214,191 shares	433,648
	Vanguard Mid Cap Index Adm	334,068 shares	363,867
	Vanguard Small Cap Value Index Admiral	4,015 shares	3,668
	Vanguard Strategic Small-Cap Equity Inv	34,159 shares	55,194
	Wells Fargo Special Mid Cap Value Institutional	25,825 shares	32,902
			<u>\$ 3,368,315</u>
Funds held in insurance compnay general account:			
*	Nationwide Fixed Select Option	97,741 shares	<u>\$ 101,092</u>
Participant loans			
		Rates ranging from 4.25% to 5.25% maturing at various dates through December 2020	<u>\$ 33,334</u>
Represents a party-in-interest			

The above information has been certified as complete and accurate by Nationwide Financial Services, Inc., custodian of the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA.

Ferco Tech Corporation 401(k) Profit Sharing Plan & Trust

Employer No. 31-1110644

Plan No. 001

Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)

December 31, 2015

(a)	(b)	(c)	(e)
	Identity of Issue	Description of Investment	Current Value
Participant directed mutual funds:			
	ALPS Red Rocks Listed Private Equity I	4,901 shares	\$ 4,695
	American Beacon Bridgeway Large Cap Value Inv	4,788 shares	4,607
	American Beacon Intl Equity Institutional	41,866 shares	46,211
	American Century International Value Institutional	3,675 shares	3,403
	American Funds AMCAP R6	171,906 shares	350,266
	American Funds New World R6	3,308 shares	4,128
	Baron Real Estate Institutional	289 shares	366
	Dreyfus Cash Management Institutional Shares	2,816 shares	2,781
	Guggenheim Managed Futures Strategy I	4,620 shares	4,695
	Hennessy Focus Institutional	3,493 shares	3,668
	Invesco Small Cap Growth R5	4,626 shares	7,186
	Ivy High Income I	6,784 shares	7,145
	Ivy International Core Equity I	3,085 shares	3,756
	JPMorgan Core Plus Bond R6	12,776 shares	12,793
	JPMorgan Small Cap Value Select	17,708 shares	24,835
	JPMorgan Value Advantage Institutional	2,599 shares	4,607
	Lazard International Strategic Equity Institutional	8,032 shares	8,562
	Legg Mason BW Global Opportunitites Bond I	53,029 shares	48,976
	Loomis Sayles Bond Institutional	3,662 shares	5,534
	Manning & Napier Target 2015 I	14,371 shares	13,806
	Manning & Napier Target 2020 I	199,838 shares	191,866
	Manning & Napier Target 2025 I	219,424 shares	210,551
	Manning & Napier Target 2030 I	86,751 shares	83,463
	Manning & Napier Target 2035 I	11,453 shares	11,047
	Manning & Napier Target 2040 I	79,519 shares	76,801
	Manning & Napier Target 2045 I	24,727 shares	23,946
	Manning & Napier Target 2050 I	24,790 shares	24,016
	Manning & Napier Target 2055 I	11,656 shares	11,291
	Manning & Napier Target Income I	63,887 shares	61,978
	MFS Blended Research Core Equity R4	441,697 shares	461,617
	Oppenheimer International Growth Y	173,268 shares	242,091
	PIMCO Income Institutional	11,899 shares	13,234
	PIMCO RAE Fundamental PLUS Institutional	4,351 shares	4,607
	Pioneer Growth Opportunities Y	31,866 shares	39,557
	PIMCO Foreign Bond (USD-Hedged) I	3,952 shares	4,695
	Prudential Total Return Bond Z	423,167 shares	446,866
	Third Avenue Real Estate Value Institutional	4,641 shares	4,695
	UBS Dynamic Alpha P	4,631 shares	4,695
	Vanguard Equity-Income Inv	214,191 shares	433,648
	Vanguard Mid Cap Index Adm	334,068 shares	363,867
	Vanguard Small Cap Value Index Admiral	4,015 shares	3,668
	Vanguart Strategic Small-Cap Equity Inv	34,159 shares	55,194
	Wells Fargo Special Mid Cap Value Institutional	25,825 shares	32,902
			<u>\$ 3,368,315</u>
Funds held in insurance compnay general account:			
*	Nationwide Fixed Select Option	97,741 shares	\$ 101,092
*	Participant loans	Rates ranging from 4.25% to 5.25% maturing at various dates through December 2020	
			<u>\$ 33,334</u>
*	Represents a party-in-interest		

The above information has been certified as complete and accurate by Nationwide Financial Services, Inc., custodian of the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA.