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| <b>Form 5500</b><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089               |
|                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2015</b>                                   |
|                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                |
| For calendar plan year 2015 or fiscal plan year beginning <u>11/01/2015</u> and ending <u>10/31/2016</u> |                                                                                                                                                                                                                                                                                                                                                |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____ |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).                                                                                                      |
| <b>C</b> If the plan is a collectively-bargained plan, check here. ....                                  | <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                                                            |
| <b>D</b> Check box if filing under:                                                                      | <input type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                                                                                                                                 |

|                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                        |
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| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                                                 | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                         |
| <b>1a</b> Name of plan<br><u>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN</u>                                                                                                                                                                                                                                                                                                       | <b>1b</b> Three-digit plan number (PN) ▶ <u>001</u><br><b>1c</b> Effective date of plan <u>11/01/1956</u>                                                                                              |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>MID-WEST FORGE CORPORATION</u><br><br><u>2778 SOM CENTER ROAD</u><br><u>SUITE 200</u><br><u>WILLOUGHBY HILLS, OH 44094</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>34-6510647</u><br><b>2c</b> Plan Sponsor's telephone number<br><u>216-481-3030</u><br><b>2d</b> Business code (see instructions)<br><u>332110</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.

|                                                                                                 |                                                          |                   |                                                              |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | <u>Filed with authorized/valid electronic signature.</u> | <u>03/30/2017</u> | <u>ROBERT O'MALLEY</u>                                       |
|                                                                                                 | Signature of plan administrator                          | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                |                                                          |                   |                                                              |
|                                                                                                 | Signature of employer/plan sponsor                       | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                                          |                   |                                                              |
|                                                                                                 | 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                                  |
|                                                                                                 |                                                          |                   |                                                              |

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|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                                                                                            |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>5</b> 165                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits.....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <b>6a(1)</b> 65<br><b>6a(2)</b> 61<br><b>6b</b> 34<br><b>6c</b> 53<br><b>6d</b> 148<br><b>6e</b> 16<br><b>6f</b> 164<br><b>6g</b><br><b>6h</b> 0                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br><b>1B</b><br><br><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>9a</b> Plan funding arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                   |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>a Pension Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br><b>(2)</b> <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br><b>(3)</b> <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>b General Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br><b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br><b>(3)</b> <input type="checkbox"/> <b>A</b> (Insurance Information)<br><b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br><b>(5)</b> <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br><b>(6)</b> <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

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| <b>Part III</b> | <b>Form M-1 Compliance Information (to be completed by welfare benefit plans)</b> |
|-----------------|-----------------------------------------------------------------------------------|

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**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.

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

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**11c** Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 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 \_\_\_\_\_

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|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |                                                                                                |
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| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection</div> |
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For calendar plan year 2015 or fiscal plan year beginning 11/01/2015 and ending 10/31/2016

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

|                                                                                                             |                                                                  |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <div>A Name of plan<br/>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN</div>                       | <div>B Three-digit plan number (PN) 001</div>                    |
| <div>C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br/>MID-WEST FORGE CORPORATION</div> | <div>D Employer Identification Number (EIN)<br/>34-6510647</div> |

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

Part I Basic Information

|   |                                                                                                                                                                                                    |                           |                          |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|
| 1 | Enter the valuation date: Month 11 Day 01 Year 2015                                                                                                                                                |                           |                          |
| 2 | Assets:                                                                                                                                                                                            |                           |                          |
|   | a Market value                                                                                                                                                                                     | 2a 14784644               |                          |
|   | b Actuarial value                                                                                                                                                                                  | 2b 14784644               |                          |
| 3 | Funding target/participant count breakdown                                                                                                                                                         |                           |                          |
|   | (1) Number of participants                                                                                                                                                                         | (2) Vested Funding Target | (3) Total Funding Target |
|   | a For retired participants and beneficiaries receiving payment                                                                                                                                     | 46 4256843                | 4256843                  |
|   | b For terminated vested participants                                                                                                                                                               | 54 1124341                | 1124341                  |
|   | c For active participants                                                                                                                                                                          | 65 6033150                | 7010932                  |
|   | d Total                                                                                                                                                                                            | 165 11414334              | 12392116                 |
| 4 | If the plan is in at-risk status, check the box and complete lines (a) and (b)                                                                                                                     |                           |                          |
|   | a Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | 4a                        |                          |
|   | b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | 4b                        |                          |
| 5 | Effective interest rate                                                                                                                                                                            | 5                         | 6.34%                    |
| 6 | Target normal cost                                                                                                                                                                                 | 6                         | 258830                   |

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

|                      |                                                                                                                                                                                                                                                             |                                                                                                                                                                              |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>SIGN HERE</div> | <div>Signature of actuary</div> <div>AUDREY CERVAS</div> <div>Type or print name of actuary</div> <div>BUCK CONSULTANTS, LLC</div> <div>Firm name</div> <div>6000 FREEDOM SQUARE, SUITE 100<br/>INDEPENDENCE, OH 44131</div> <div>Address of the firm</div> | <div>03/15/2017</div> <div>Date</div> <div>14-06430</div> <div>Most recent enrollment number</div> <div>216-642-2799</div> <div>Telephone number (including area code)</div> |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

Liquidity shortfall as of end of quarter of this plan year

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

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.72 % | 2nd segment:<br>6.11 % | 3rd segment:<br>6.81 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        |                        | <b>22</b> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 258830             |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 258830             |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           | 0                  |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 0                  |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 0                  |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 330185             |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 330185             |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

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

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

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2015                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2015 or fiscal plan year beginning 11/01/2015 and ending 10/31/2016 |                                                      |     |
| A Name of plan<br>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN                  | B Three-digit plan number (PN) ▶                     | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>MID-WEST FORGE CORPORATION       | D Employer Identification Number (EIN)<br>34-6510647 |     |

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

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**(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

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

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

PNC BANK

1900 EAST 9TH STREET  
CLEVELAND, OH 44114

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 21 50 52               | TRUSTEE                                                                                           | 66108                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

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

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

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

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

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

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

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

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

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| PNC BANK                                                            | 21 50 52                                                                                                                                                           | 0                                         |
|                                                                     |                                                                                                                                                                    |                                           |
| (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. |                                           |
| PNC BANK<br>1900 EAST 9TH STREET<br>CLEVELAND, OH 44114             | BASIS POINTS*PLAN ASSETS                                                                                                                                           |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2015</div><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

For calendar plan year 2015 or fiscal plan year beginning 11/01/2015 and ending 10/31/2016

|                                                                                                    |                                                                                       |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN</u>            | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>MID-WEST FORGE CORPORATION</u> | <b>D</b> Employer Identification Number (EIN)<br><u>34-6510647</u>                    |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                              |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                                                                                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                              |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                       | <b>1a</b>       |                       |                 |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions .....                                                           | <b>1b(1)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other.....                                                                             | <b>1b(3)</b>    | 29089                 | 10559           |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                       |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    | 556171                | 563602          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                     |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common .....                                                                           | <b>1c(4)(B)</b> | 3705421               | 3641356         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                              | <b>1c(5)</b>    | 84000                 | 85275           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans .....                                                                | <b>1c(8)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 10409963              | 10512370        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 14784644              | 14813162        |

**Liabilities**

|                                                                           |           |   |      |
|---------------------------------------------------------------------------|-----------|---|------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |      |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |      |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |      |
| <b>j</b> Other liabilities.....                                           | <b>1j</b> | 0 | 2288 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 2288 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 14784644 | 14810874 |
|-----------------------------------------------------------|-----------|----------|----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers.....                                         | <b>2a(1)(A)</b> | 350000     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 350000    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 666        |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 666       |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 85738      |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 200644     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 286382    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 1922006    |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 1779259    |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 142747    |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | -39959     |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | -39959    |

|                                                                                                 |        | (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) |            | -175180   |
| c Other income .....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 564656    |

**Expenses**

|                                                                                      |       |        |        |
|--------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                  |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 472293 |        |
| (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) |        | 472293 |
| 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) | 66108  |        |
| (4) Other .....                                                                      | 2i(4) | 25     |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |        | 66133  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |        | 538426 |

**Net Income and Reconciliation**

|                                                          |       |  |       |
|----------------------------------------------------------|-------|--|-------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 26230 |
| l Transfers of assets:                                   |       |  |       |
| (1) To this plan .....                                   | 2l(1) |  |       |
| (2) From this plan .....                                 | 2l(2) |  |       |

**Part III Accountant's Opinion**

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

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

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

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

☒ Yes ☐ No

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

(1) Name: WALTHALL, LLP

(2) EIN: 34-0644631

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

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

**Part IV Compliance Questions**

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

During the plan year:

|                                                                                                                                                                                                                                                                                                                  | Yes | No | N/A | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|--------|
| <b>a</b> 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.) .....                 |     | X  |     |        |
| <b>b</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.) ..... |     | X  |     |        |

|                                                                                                                                                                                                                         | Yes | No | N/A | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|--------|
| <b>c</b> 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  |     |        |
| <b>d</b> 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  |     |        |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                      | X   |    |     | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                       |     | X  |     |        |
| <b>g</b> 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  |     |        |
| <b>h</b> 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  |     |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                | X   |    |     |        |
| <b>j</b> 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   |    |     |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                           |     | X  |     |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                            |     | X  |     |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                  |     |    |     |        |
| <b>n</b> 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.                                     |     |    |     |        |
| <b>o</b> Did the plan trust incur unrelated business taxable income?                                                                                                                                                    |     |    |     |        |
| <b>p</b> Were in-service distributions made during the plan year?                                                                                                                                                       |     |    |     |        |

**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

|                                        |                                                     |
|----------------------------------------|-----------------------------------------------------|
| <b>6a</b> Name of trust                | <b>6b</b> Trust's EIN                               |
| <b>6c</b> Name of trustee or custodian | <b>6d</b> Trustee's or custodian's telephone number |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2015 or fiscal plan year beginning 11/01/2015 and ending 10/31/2016

|                                                                                                    |                                                                    |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN</u>            | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>MID-WEST FORGE CORPORATION</u> | <b>D</b> Employer Identification Number (EIN)<br><u>34-6510647</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>25-1211909</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>0</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                             |                                                                                                                         |                                        |                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                        | <input type="checkbox"/> Yes                                                                                            | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A            |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                        |                                                                                                                         |                                        |                                         |
| <b>5</b> 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. |                                        |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                              | <b>6a</b>                                                                                                               |                                        |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                  | <b>6b</b>                                                                                                               |                                        |                                         |
| <b>c</b> 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).....                                                                                                                             | <b>6c</b>                                                                                                               |                                        |                                         |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                               |                                                                                                                         |                                        |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                          | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No            | <input type="checkbox"/> N/A            |
| <b>8</b> 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? ..... | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No            | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                              |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input checked="" type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

Schedule R (Form 5500) 2015  
v. 150123

**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): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                      |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> | Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:                                                                                                                    |            |  |
|           | <b>a</b> The current year .....                                                                                                                                                                                                                      | <b>14a</b> |  |
|           | <b>b</b> The plan year immediately preceding the current plan year .....                                                                                                                                                                             | <b>14b</b> |  |
|           | <b>c</b> The second preceding plan year .....                                                                                                                                                                                                        | <b>14c</b> |  |
| <b>15</b> | 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:                                                                         |            |  |
|           | <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                | <b>15a</b> |  |
|           | <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                           | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                 |            |  |
|           | <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                             | <b>16a</b> |  |
|           | <b>b</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 .....                                                                               | <b>16b</b> |  |
| <b>17</b> | 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. .... <input type="checkbox"/> |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>18</b> | 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 ..... <input type="checkbox"/> |
| <b>19</b> | If the total number of participants is 1,000 or more, complete lines (a) through (c)                                                                                                                                                                                                                                                                                                                  |
|           | <b>a</b> Enter the percentage of plan assets held as:<br>Stock: <u>0.0</u> % Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%                                                                                                                                                                                                                                  |
|           | <b>b</b> Provide the average duration of the combined investment-grade and high-yield debt:<br><input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more  |
|           | <b>c</b> What duration measure was used to calculate line 19(b)?<br><input type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): _____                                                                                                                                                 |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                                                                                |                                                          |                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| <b>20a</b> Is the plan a 401(k) plan? .....                                                                                                                                                                                                                                    | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>20b</b> If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? .....                                                              | <input type="checkbox"/> Design-based safe harbor method | <input type="checkbox"/> ADP/ACP test                    |
| <b>20c</b> If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? .....                   | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>21a</b> Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): .....                                                                                                                                              | <input type="checkbox"/> Ratio percentage test           | <input type="checkbox"/> Average benefit test            |
| <b>21b</b> Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? .....                                                                           | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>22a</b> Has the plan been timely amended for all required tax law changes? .....                                                                                                                                                                                            | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No <input type="checkbox"/> N/A |
| <b>22b</b> Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____. (See instructions for tax law changes and codes).                                                                            |                                                          |                                                          |
| <b>22c</b> If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____. |                                                          |                                                          |
| <b>22d</b> If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.                                                                           |                                                          |                                                          |
| <b>23</b> Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? .....                               | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN**

FINANCIAL STATEMENTS

WITH SUPPLEMENTARY INFORMATION

OCTOBER 31, 2015 AND 2014

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Insight that yields results.

## **INDEPENDENT AUDITORS' REPORT**

May 13, 2016

To the Plan Administrator  
**Mid-West Forge Corporation**  
**Bargaining Unit Pension Plan**  
Cleveland, Ohio

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the Mid-West Forge Corporation Bargaining Unit Pension Plan which comprise the statements of net assets available for benefits (modified cash basis) and accumulated plan benefits (modified cash basis) as of October 31, 2015 and 2014, and the related statements of changes in net assets available for benefits (modified cash basis) and changes in accumulated plan benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

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

### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by PNC Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules (modified cash basis). 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 certification from the trustee, as of and for the years ended October 31, 2015 and 2014, 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.

**Basis of Accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Matter**

The supplemental schedules of assets (held at end of year) (modified cash basis) and reportable transactions (modified cash basis) as of and for the year ended October 31, 2015 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, and are presented for the purpose of additional analysis, and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

*Walthall, LLP*

Certified Public Accountants

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN**

Statements of Net Assets Available for Benefits (Modified Cash Basis)

October 31, 2015 and 2014

|                                              | <u>2015</u>                     | <u>2014</u>                     |
|----------------------------------------------|---------------------------------|---------------------------------|
| <b>Assets</b>                                |                                 |                                 |
| Investments, at fair value:                  |                                 |                                 |
| Money market fund                            | \$ 556,171                      | \$ 232,107                      |
| Registered investment companies              | 10,409,963                      | 10,495,317                      |
| Limited partnership                          | 84,000                          | 70,890                          |
| Common stocks                                | <u>3,705,421</u>                | <u>3,442,622</u>                |
| Total investments                            | 14,755,555                      | 14,240,936                      |
| Receivables:                                 |                                 |                                 |
| Pending investment sales                     | 17,942                          | -                               |
| Interest and dividends                       | <u>11,147</u>                   | <u>8,039</u>                    |
| Total receivables                            | <u>29,089</u>                   | <u>8,039</u>                    |
| <br><b>Net Assets Available for Benefits</b> | <br><b><u>\$ 14,784,644</u></b> | <br><b><u>\$ 14,248,975</u></b> |

*The accompanying notes are an integral part of the financial statements.*

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN**

Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)

For the Years Ending October 31, 2015 and 2014

|                                                      | <u>2015</u>                 | <u>2014</u>                 |
|------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Investment Income</b>                             |                             |                             |
| Net appreciation in fair value of investments        | \$ 252,922                  | \$ 686,928                  |
| Interest and dividends                               | <u>277,660</u>              | <u>290,795</u>              |
|                                                      | 530,582                     | 977,723                     |
| <b>Contributions</b>                                 |                             |                             |
| Employer                                             | <u>500,000</u>              | <u>650,000</u>              |
| <b>Net Change</b>                                    | 1,030,582                   | 1,627,723                   |
| <b>Deductions</b>                                    |                             |                             |
| Benefit payments                                     | (429,327)                   | (435,479)                   |
| Administrative expenses                              | <u>(65,586)</u>             | <u>(62,069)</u>             |
|                                                      | <u>(494,913)</u>            | <u>(497,548)</u>            |
| <b>Net Increase</b>                                  | 535,669                     | 1,130,175                   |
| <b>Net Assets Available for Benefits - Beginning</b> | <u>14,248,975</u>           | <u>13,118,800</u>           |
| <b>Net Assets Available for Benefits - Ending</b>    | <u><u>\$ 14,784,644</u></u> | <u><u>\$ 14,248,975</u></u> |

*The accompanying notes are an integral part of the financial statements.*

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN**

Statements of Accumulated Plan Benefits (Modified Cash Basis)

October 31, 2015 and 2014

|                                                                       | <u>2015</u>                 | <u>2014</u>                 |
|-----------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Actuarial Present Value of Accumulated<br/>Plan Benefits</b>       |                             |                             |
| Vested benefits:                                                      |                             |                             |
| Participants currently receiving payments                             | \$ 4,553,829                | \$ 4,814,755                |
| Other participants                                                    | <u>8,272,802</u>            | <u>7,449,434</u>            |
|                                                                       | 12,826,631                  | 12,264,189                  |
| Nonvested benefits                                                    | <u>1,028,388</u>            | <u>1,419,561</u>            |
| <b>Total Actuarial Present Value of Accumulated<br/>Plan Benefits</b> | <u><u>\$ 13,855,019</u></u> | <u><u>\$ 13,683,750</u></u> |

*The accompanying notes are an integral part of the financial statements.*

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN**

Statements of Changes In Accumulated Plan Benefits (Modified Cash Basis)

For the Years Ending October 31, 2015 and 2014

|                                                                             | <u>2015</u>                 | <u>2014</u>                 |
|-----------------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Actuarial Present Value of Accumulated<br/>Plan Benefits - Beginning</b> | \$ 13,683,750               | \$ 12,515,885               |
| <b>Increase (Decrease) During the Year Attributable to:</b>                 |                             |                             |
| Benefits accumulated                                                        | 43,526                      | 218,447                     |
| Actuarial gain                                                              | -                           | (211,211)                   |
| Increase for interest due to the decrease in the discount period            | 740,958                     | 688,413                     |
| Benefits paid                                                               | (429,327)                   | (435,479)                   |
| Change of assumptions                                                       | <u>(183,888)</u>            | <u>907,695</u>              |
| <b>Net Increase</b>                                                         | <u>171,269</u>              | <u>1,167,865</u>            |
| <b>Actuarial Present Value of Accumulated<br/>Plan Benefits - Ending</b>    | <u><u>\$ 13,855,019</u></u> | <u><u>\$ 13,683,750</u></u> |

*The accompanying notes are an integral part of the financial statements.*

## **MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

Notes to Financial Statements (Modified Cash Basis)

October 31, 2015 and 2014

### **Note 1 - Description of the Plan**

The following brief description of the Mid-West Forge Corporation Bargaining Unit Pension Plan ("the Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

#### Nature of Operations

The Plan is a non-contributory defined benefit plan which covers employees of Mid-West Forge Corporation ("Corporation" and "plan administrator"), who are represented by Local No. 1073 of the International Brotherhood of Boiler Makers, Iron Ship Builders, Blacksmiths, Forgers, and Helpers, and provides for pension and disability benefits. The Corporation contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to Plan participants. The contributions by the Corporation are made in amounts sufficient to fund the Plan's current service cost on a current basis, and to fund the past service costs, plus interest thereon over periods up to 45 years. The Plan has met the minimum funding requirements of the Employee Retirement Income Security Act of 1974 ("ERISA").

#### Retirement Benefits

The Plan provides for normal retirement at age 65 with a monthly pension benefit equal to the appropriate benefit unit times years of service. The Plan allows for early retirement at age 60 with 15 years of credited service, which is calculated at a reduced rate. The Plan also allows for retirement after 30 years of service, which may be payable at a reduced rate if the retiree is less than age 58.

Participants become fully vested after five years of credited service. Benefits are determined on a life annuity basis. A participant that is married for one year prior to the annuity starting date shall normally receive payment with 50% of such amount payable to the spouse for life, after the death of the participant. The Plan is no longer accepting new participants, per the June 1, 2008 collective bargaining agreement.

#### Plan Termination

Should the Plan terminate at some future time, its net assets may not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC") at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantees, while other benefits may not be provided for at all.

### **Note 2 - Summary of Significant Accounting Policies**

#### Basis of Accounting

The financial statements and schedules of Mid-West Forge Corporation Bargaining Unit Pension Plan are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis, the net appreciation (depreciation) in the fair value of investments is recognized on a current basis, and interest and dividend income is recorded on the accrual basis, whereas contributions are recognized when received rather than in the year to which the contributions apply.

## **Note 2 - Summary of Significant Accounting Policies (Continued)**

### **Investment Valuation and Income Recognition**

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

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

### **Payment of Benefits**

Benefit payments to participants are recorded upon distribution.

### **Plan Administrative Expenses**

The Plan sponsor pays all significant costs except for administrative fees, which are paid by the Plan.

### **Use of Estimates**

The preparation of financial statements requires Plan management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

### **Actuarial Present Value of Accumulated Plan Benefits**

Accumulated plan benefits are those estimated future periodic payments that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated vested employees or their beneficiaries; and (b) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on their number of credited service years multiplied by the normal pension benefit at the valuation date. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The Plan's independent actuaries estimate the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The Plan's independent actuaries have completed an actuarial valuation as of November 1, 2015, using the following significant assumptions:

## **Note 2 - Summary of Significant Accounting Policies (Continued)**

### Actuarial Present Value of Accumulated Plan Benefits (Continued)

|                        |                                                                                                                                                                                            |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest discount rate | 5.5%                                                                                                                                                                                       |
| Mortality basis        | (2015) - RP-2014 Blue Collar tables projected generationally with MP-2015 improvement scale<br>(2014) - RP-2014 Blue Collar tables projected generationally with MP-2014 improvement scale |
| Retirement             | Age 58 with 30 years of service, or<br>age 60 with 15 years of service, or age 65                                                                                                          |

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

### Adoption of New Accounting Standard

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

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

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

The October 31, 2014 financial statements have been retroactively restated for this change.

## **Note 3 - Related Party Transactions**

PNC Bank has physical and administrative control of certain Plan assets, and is responsible for the safekeeping of the Plan's assets, investment of funds, and other transactions as directed by the plan administrator. During the year, certain Plan investments were managed by the trustee and its affiliates. Fees paid to PNC Bank were \$65,511 and \$61,994 for 2015 and 2014, respectively.

## **Note 4 - Certified Information**

PNC Bank has physical and administrative control of certain assets of the Plan and is responsible for safekeeping, investing of funds, and executing transactions as directed by the plan administrator. Financial information relating to those assets, which comprises all of the Plan's assets and liabilities, is included in the accompanying financial statements based on information provided by the trustee. That information, which has not been audited by independent accountants, is summarized as follows:

**Note 4 - Certified Information (Continued)**

| <u>Fair Value of Account as of October 31,</u>                               | <u>2015</u>                     | <u>2014</u>                     |
|------------------------------------------------------------------------------|---------------------------------|---------------------------------|
| Money market fund                                                            | \$ 556,171                      | \$ 232,107                      |
| Registered investment companies                                              | 10,409,963                      | 10,495,317                      |
| Limited partnership                                                          | 84,000                          | 70,890                          |
| Common stocks                                                                | 3,705,421                       | 3,442,622                       |
| Other                                                                        | 29,089                          | 8,039                           |
| <br>Total certified assets and liabilities                                   | <br><u><u>\$ 14,784,644</u></u> | <br><u><u>\$ 14,248,975</u></u> |
| <br>Net Increase (Decrease) in the Account<br>for the Year Ended October 31, | <br><u>2015</u>                 | <br><u>2014</u>                 |
| Employer contribution received                                               | \$ 500,000                      | \$ 650,000                      |
| Interest and dividend income received and accrued                            | 277,660                         | 290,795                         |
| Net appreciation in fair value                                               | 252,922                         | 686,928                         |
| Administrative expenses                                                      | (65,586)                        | (62,069)                        |
| Benefit payments                                                             | (429,327)                       | (435,479)                       |
| <br>Total certified increase                                                 | <br><u><u>\$ 535,669</u></u>    | <br><u><u>\$ 1,130,175</u></u>  |

**Note 5 - Fair Value Disclosure and Measurement**

Fair value is defined as 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.

Accounting standards have established a fair value hierarchy that prioritizes the inputs 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 are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
  - quoted prices for similar assets or liabilities in active markets;
  - quoted prices for identical or similar assets or liabilities in inactive markets;
  - inputs other than quoted prices that are observable for the asset or liability;
  - inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

## Note 5 - Fair Value Disclosure and Measurement (Continued)

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

Money market funds: Valued at the net asset value of shares held by the Plan at year-end.

Registered investment companies: Valued at the net asset value of shares held by the Plan at year-end.

Common stock and the limited partnership: Valued at the closing price reported on the active market on which the individual securities are traded.

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 October 31, 2015:

| Assets at Fair Value as of October 31, 2015 |                      |             |             |                      |
|---------------------------------------------|----------------------|-------------|-------------|----------------------|
| Description                                 | (Level 1)            | (Level 2)   | (Level 3)   | Total                |
| Money market fund                           | \$ 556,171           | \$ -        | \$ -        | \$ 556,171           |
| Registered investment companies             | 10,409,963           | -           | -           | 10,409,963           |
| Limited partnership                         | 84,000               | -           | -           | 84,000               |
| Common stocks                               | 3,705,421            | -           | -           | 3,705,421            |
| Total                                       | <u>\$ 14,755,555</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14,755,555</u> |

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

| Assets at Fair Value as of October 31, 2014 |                      |             |             |                      |
|---------------------------------------------|----------------------|-------------|-------------|----------------------|
| Description                                 | (Level 1)            | (Level 2)   | (Level 3)   | Total                |
| Money market fund                           | \$ 232,107           | \$ -        | \$ -        | \$ 232,107           |
| Registered investment companies             | 10,495,317           | -           | -           | 10,495,317           |
| Limited partnership                         | 70,890               | -           | -           | 70,890               |
| Common stocks                               | 3,442,622            | -           | -           | 3,442,622            |
| Total                                       | <u>\$ 14,240,936</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14,240,936</u> |

## Note 6 - Tax Status

The Plan was restated effective November 1, 2012. The Plan has received a determination letter from the Internal Revenue Service dated May 7, 2015, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code ("IRC") and therefore, the related trust is exempt from taxation.

**Note 6 - Tax Status (Continued)**

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that, as of October 31, 2015 and 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2011.

**Note 8 - 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 those changes could materially affect the amounts reported in the statements of net assets available for benefits (modified cash basis).

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

**Note 9 - Subsequent Events**

The Plan has evaluated subsequent events from the date of the statement of net assets available for benefits (modified cash basis) through May 13, 2016.

# SCHEDULE I

## MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN EIN 34-6510647 PLAN: 001 FORM 5500 SCHEDULE H PART IV LINE 4(i)

Schedule of Assets (Held at End of Year) (Modified Cash Basis)

October 31, 2015

| (a) | (b) Identity of Issuer, Borrower,<br>Lessor, or Similar Party | (c) Description of Investment | (d) Cost   | (e) Current<br>Value |
|-----|---------------------------------------------------------------|-------------------------------|------------|----------------------|
|     | Money market fund:                                            |                               |            |                      |
| *   | PNC Prime Money Market Fund                                   | 556,171 shares                | \$ 556,171 | \$ 556,171           |
|     | Registered investment companies:                              |                               |            |                      |
| *   | PNC Limited Maturity Bond Fund                                | 145,090.087 shares            | 1,457,884  | 1,474,115            |
| *   | PNC Small Cap Fund                                            | 52,554.468 shares             | 559,984    | 1,202,972            |
| *   | PNC International Equity Fund                                 | 57,693.771 shares             | 931,812    | 1,108,874            |
| *   | PNC Intermediate Bond Fund                                    | 317,307.819 shares            | 3,598,361  | 3,477,694            |
|     | Vanguard Inflation Protected Securities Fund                  | 20,439.130 shares             | 538,911    | 525,082              |
|     | Harding Loevner Emerging Markets Fund                         | 3,793.208 shares              | 176,249    | 159,391              |
|     | Metropolitan West Unconstrained Bond Fund                     | 124,802.716 shares            | 1,487,575  | 1,467,680            |
|     | Ishares Russell Mid Cap Value Fund                            | 6,476.000 shares              | 329,076    | 461,285              |
|     | Ishares Russell Mid Cap Growth Fund                           | 5,658.000 shares              | 208,530    | 532,870              |
|     | Total Registered Investment Companies                         |                               | 9,288,382  | 10,409,963           |
|     | Limited partnership:                                          |                               |            |                      |
|     | Cedar Fair LP                                                 | 1,500 units                   | 34,566     | 84,000               |
|     | Common stocks:                                                |                               |            |                      |
|     | Accenture PLC CL A                                            | 380 shares                    | 38,233     | 40,736               |
|     | Invesco Ltd.                                                  | 1,400 shares                  | 49,277     | 46,438               |
|     | TE Connectivity Ltd.                                          | 840 shares                    | 48,796     | 54,130               |
|     | Check Point Software Tech                                     | 480 shares                    | 33,789     | 40,771               |
|     | NXP Semiconductors                                            | 400 shares                    | 17,000     | 31,340               |
|     | Aetna Inc. New                                                | 590 shares                    | 36,605     | 67,720               |
|     | Alphabet Inc/CA -CL A                                         | 100 shares                    | 42,599     | 73,739               |
|     | Altria Group Inc.                                             | 1,120 shares                  | 41,419     | 67,726               |
|     | American Electric Power Inc.                                  | 610 shares                    | 35,617     | 34,557               |
|     | Ameriprise Financial Inc.                                     | 270 shares                    | 35,042     | 31,147               |
|     | Amgen Inc.                                                    | 490 shares                    | 58,095     | 77,508               |
|     | Apple Inc.                                                    | 1,600 shares                  | 70,557     | 191,200              |
|     | Boeing Co.                                                    | 260 shares                    | 19,048     | 38,498               |
|     | Cigna Corp.                                                   | 380 shares                    | 36,859     | 50,935               |
|     | CVS Health Corporation                                        | 720 shares                    | 37,329     | 71,122               |
|     | Celanese Corp. Series A                                       | 710 shares                    | 48,611     | 50,446               |
|     | Cisco Systems Inc.                                            | 3,180 shares                  | 71,822     | 91,743               |
|     | Cintas Corp.                                                  | 680 shares                    | 55,503     | 63,301               |
|     | Comcast Corporation CL A                                      | 1,190 shares                  | 35,577     | 74,518               |
|     | Constellation Brands Inc.                                     | 490 shares                    | 40,393     | 66,052               |

- Continued -

**SCHEDULE I**

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN  
EIN 34-6510647 PLAN: 001  
FORM 5500 SCHEDULE H PART IV LINE 4(i)**

Schedule of Assets (Held at End of Year) (Modified Cash Basis) (Continued)

October 31, 2015

| <u>(a)</u> | <u>(b) Identity of Issuer, Borrower,<br/>Lessor, or Similar Party</u> | <u>(c) Description of Investment</u> | <u>(d) Cost</u> | <u>(e) Current<br/>Value</u> |
|------------|-----------------------------------------------------------------------|--------------------------------------|-----------------|------------------------------|
|            | Common stocks (continued):                                            |                                      |                 |                              |
|            | D R Horton Inc.                                                       | 1,200 shares                         | 35,756          | 35,328                       |
|            | Disney Walt Co.                                                       | 710 shares                           | 42,101          | 80,755                       |
|            | Dow Chemical Co.                                                      | 960 shares                           | 49,542          | 49,603                       |
|            | Dr.Pepper Snapple Group Inc.                                          | 780 shares                           | 51,835          | 69,709                       |
|            | Edwards Lifesciences Corp.                                            | 450 shares                           | 60,200          | 70,718                       |
|            | Exxon Mobil Corp.                                                     | 720 shares                           | 60,462          | 59,573                       |
|            | Foot Locker Inc.                                                      | 750 shares                           | 35,989          | 50,813                       |
|            | General Dynamics Corp.                                                | 360 shares                           | 50,575          | 53,489                       |
|            | General Electric Co.                                                  | 1,490 shares                         | 29,185          | 43,091                       |
|            | Gilead Sciences Inc.                                                  | 380 shares                           | 41,518          | 41,089                       |
|            | Goldman Sachs Group Inc.                                              | 250 shares                           | 50,311          | 46,875                       |
|            | Home Depot Inc.                                                       | 480 shares                           | 21,270          | 59,347                       |
|            | Honeywell Intl. Inc.                                                  | 650 shares                           | 65,985          | 67,132                       |
|            | JPMorgan Chase & Co.                                                  | 1,650 shares                         | 70,836          | 106,013                      |
|            | Johnson & Johnson                                                     | 680 shares                           | 43,480          | 68,700                       |
|            | Kroger Co.                                                            | 1,820 shares                         | 42,810          | 68,796                       |
|            | L Brands Inc.                                                         | 500 shares                           | 33,944          | 47,990                       |
|            | Lam Research Corp.                                                    | 460 shares                           | 38,358          | 35,231                       |
|            | Lincoln National Corp.                                                | 1,040 shares                         | 52,693          | 55,650                       |
|            | Lockheed Martin Corp.                                                 | 190 shares                           | 26,865          | 41,768                       |
|            | Magna International                                                   | 1,040 shares                         | 42,194          | 54,839                       |
|            | Microsoft Corp.                                                       | 780 shares                           | 25,346          | 41,059                       |
|            | Mondelez International                                                | 830 shares                           | 35,632          | 38,313                       |
|            | Nike Inc.                                                             | 470 shares                           | 54,579          | 61,584                       |
|            | Northrop Grumman Corporation                                          | 400 shares                           | 67,171          | 75,100                       |
|            | O'Reilly Automotive Inc.                                              | 150 shares                           | 35,901          | 41,439                       |
|            | PPG Industries Inc.                                                   | 440 shares                           | 51,959          | 45,874                       |
|            | Pfizer Inc.                                                           | 1,290 shares                         | 44,431          | 43,628                       |
|            | Principal Financial Group                                             | 1,330 shares                         | 68,231          | 66,713                       |
|            | Public Storage Reits                                                  | 210 shares                           | 42,563          | 48,187                       |
|            | St. Jude Medical Inc.                                                 | 520 shares                           | 35,229          | 33,181                       |
|            | Schlumberger Ltd.                                                     | 940 shares                           | 83,873          | 73,470                       |
|            | Skyworks Solutions Inc.                                               | 380 shares                           | 14,711          | 29,351                       |
|            | Snap On Inc.                                                          | 440 shares                           | 57,583          | 72,992                       |
|            | Stanley Black & Decker Inc.                                           | 450 shares                           | 47,961          | 47,691                       |
|            | Thermo Fisher Scientific Inc.                                         | 320 shares                           | 42,554          | 41,850                       |
|            | Total S A                                                             | 800 shares                           | 40,340          | 38,584                       |
|            | Tractor Supply Co.                                                    | 500 shares                           | 45,195          | 46,195                       |
|            | The Travelers Cos Inc.                                                | 610 shares                           | 57,662          | 68,863                       |
|            | Universal Health Services Inc.                                        | 270 shares                           | 38,028          | 32,964                       |

- Continued -

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN  
EIN 34-6510647 PLAN: 001  
FORM 5500 SCHEDULE H PART IV LINE 4(i)**

## October 31, 2015

Page 15

**SCHEDULE II**

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN  
EIN 34-6510647 PLAN: 001  
FORM 5500 SCHEDULE H PART IV LINE 4(j)**

**Schedule of Reportable Transactions (Modified Cash Basis)**

For the Year Ended October 31, 2015

Category (1) - A single transaction within the Plan year in excess of 5% of the current value of the Plan assets.

| (b) Description of Asset                  | (c) Purchase Price | (d) Selling Price | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (i) Net Gain |
|-------------------------------------------|--------------------|-------------------|-------------------|------------------------------------------------|--------------|
| Metropolitan West Unconstrained Bond Fund | \$ 1,464,000       | \$ -              | \$ 1,464,000      | \$ 1,464,000                                   | \$ -         |
| Pimco Unconstrained Bond Fund             | \$ -               | \$ 1,471,256      | \$ 1,503,921      | \$ 1,471,256                                   | \$ (32,665)  |

- Continued -

**SCHEDULE H**

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN**

**EIN 34-6510647 PLAN: 001**

**FORM 5500 SCHEDULE H PART IV LINE 4(j)**

**Schedule of Reportable Transactions (Modified Cash Basis) (Continued)**

For the Year Ended October 31, 2015

Category (3) - Any transaction within the plan year involving securities of the same issue if, within the plan year, any series of transactions with respect to such securities amount in the aggregate to more than 5% of current value of the plan assets.

| (b) Description of Asset                                 | (c) Purchase Price |           | (d) Selling Price |           | (g) Cost of Asset |           | (h) Current Value of Asset on Transaction Date |           | (i) Net Gain (Loss) |
|----------------------------------------------------------|--------------------|-----------|-------------------|-----------|-------------------|-----------|------------------------------------------------|-----------|---------------------|
|                                                          |                    |           |                   |           |                   |           |                                                |           |                     |
| PNC Money Market Fund (20) Purchases                     | \$                 | 651,562   | -                 | -         | \$                | 651,562   | \$                                             | 651,562   | -                   |
| PNC Money Market Fund (13) Sales                         | -                  | -         | \$                | 331,596   | \$                | 331,596   | \$                                             | 331,596   | -                   |
| Metropolitan West Unconstrained Bond Fund (11) Purchases | \$                 | 1,487,575 | -                 | -         | \$                | 1,487,575 | \$                                             | 1,487,575 | -                   |
| Pimco Unconstrained Bond Fund (2) Purchases              | \$                 | 6,450     | -                 | -         | \$                | 6,450     | \$                                             | 6,450     | -                   |
| Pimco Unconstrained Bond Fund (1) Sales                  | -                  | -         | \$                | 1,471,256 | \$                | 1,503,921 | \$                                             | 1,471,256 | \$ (32,665)         |

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN****EIN/PN: 34-6510647/001****PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016****SCHEDULE SB, LINE 26 – DISTRIBUTION OF ACTIVE PARTICIPANTS AS OF NOVEMBER 1, 2015****Distribution of Active Participants as of November 1, 2015 – Age by Service**

| Age   | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40+ | Total |
|-------|-----|-----|-------|-------|-------|-------|-------|-------|-----|-------|
| 15-19 | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 20-24 | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 25-29 | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 30-34 | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 35-39 | 0   | 0   | 0     | 1     | 0     | 0     | 0     | 0     | 0   | 1     |
| 40-44 | 0   | 0   | 1     | 2     | 3     | 0     | 0     | 0     | 0   | 6     |
| 45-49 | 1   | 1   | 1     | 0     | 6     | 0     | 0     | 0     | 0   | 9     |
| 50-54 | 0   | 0   | 0     | 3     | 10    | 2     | 2     | 0     | 0   | 17    |
| 55-59 | 3   | 0   | 1     | 2     | 7     | 1     | 0     | 4     | 0   | 18    |
| 60-64 | 2   | 0   | 0     | 4     | 0     | 2     | 0     | 2     | 0   | 10    |
| 65-69 | 0   | 0   | 1     | 0     | 0     | 0     | 1     | 2     | 0   | 4     |
| 70+   | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| TOTAL | 6   | 1   | 4     | 12    | 26    | 5     | 3     | 8     | 0   | 65    |

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN****EIN/PN: 34-6510647/001****PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016****SCHEDULE SB, LINE 26 – DISTRIBUTION OF ACTIVE PARTICIPANTS AS OF NOVEMBER 1, 2015****Distribution of Active Participants as of November 1, 2015 – Age by Service**

| Age   | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40+ | Total |
|-------|-----|-----|-------|-------|-------|-------|-------|-------|-----|-------|
| 15-19 | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 20-24 | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 25-29 | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 30-34 | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 35-39 | 0   | 0   | 0     | 1     | 0     | 0     | 0     | 0     | 0   | 1     |
| 40-44 | 0   | 0   | 1     | 2     | 3     | 0     | 0     | 0     | 0   | 6     |
| 45-49 | 1   | 1   | 1     | 0     | 6     | 0     | 0     | 0     | 0   | 9     |
| 50-54 | 0   | 0   | 0     | 3     | 10    | 2     | 2     | 0     | 0   | 17    |
| 55-59 | 3   | 0   | 1     | 2     | 7     | 1     | 0     | 4     | 0   | 18    |
| 60-64 | 2   | 0   | 0     | 4     | 0     | 2     | 0     | 2     | 0   | 10    |
| 65-69 | 0   | 0   | 1     | 0     | 0     | 0     | 1     | 2     | 0   | 4     |
| 70+   | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| TOTAL | 6   | 1   | 4     | 12    | 26    | 5     | 3     | 8     | 0   | 65    |

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS**

---

**Prescribed Funding/PBGC Assumptions and Methods**

**The following assumptions and methods are prescribed by ERISA.**

For 2015 Plan Year: Segment Rates with four-month lookback, constrained in accordance with relevant legislation as follows:

|                     | Unconstrained Rates* | Rates Reflecting Corridor** |
|---------------------|----------------------|-----------------------------|
| First Segment Rate  | 1.31%                | 4.72%                       |
| Second Segment Rate | 4.07%                | 6.11%                       |
| Third Segment Rate  | 5.10%                | 6.81%                       |

Effective Interest Rate 6.34%  
Based on constrained rates

For 2014 Plan Year: Segment Rates with four-month lookback, constrained in accordance with relevant legislation as follows:

|                     | Unconstrained Rates* | Rates Reflecting Corridor** |
|---------------------|----------------------|-----------------------------|
| First Segment Rate  | 1.14%                | 4.99%                       |
| Second Segment Rate | 4.04%                | 6.32%                       |
| Third Segment Rate  | 5.11%                | 6.99%                       |

Effective Interest Rate 6.55%  
Based on constrained rates

\*Used for maximum tax-deduction purposes

\*\*Used for minimum funding and benefit restriction purposes. See Appendix D under Segment Rate

**PBGC variable premium**

For 2015 Plan Year:

|                     |       |
|---------------------|-------|
| First Segment Rate  | 1.31% |
| Second Segment Rate | 4.07% |
| Third Segment Rate  | 5.10% |

For 2014 Plan Year:

|                     |       |
|---------------------|-------|
| First Segment Rate  | 1.14% |
| Second Segment Rate | 4.04% |
| Third Segment Rate  | 5.11% |

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2014 TO OCTOBER 31, 2015**

**SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)**

**Prescribed Funding/PBGC Assumptions and Methods**

**Mortality**

Mortality tables for non-disabled participants mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.

For disabled participants, mortality as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.

**Actuarial cost method**

The Funding Target is the present value of accrued benefits based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, and including expected plan administrative expenses to be paid from plan assets during the year.

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2014 TO OCTOBER 31, 2015**

**SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)**

**Non-Prescribed Funding Assumptions and Methods (continued)**

The following assumptions were selected by the plan's enrolled actuary based on the prior actuarial firm's assumptions. An experience analysis will be done once enough data is collected by the plan's enrolled actuary to perform an analysis. The asset valuation method was selected by the plan sponsor and is an acceptable method under PPA.

**Salary increases**

Not applicable.

**Cost-of-living**

Not applicable.

**Social Security**

Not applicable.

**Expenses**

Expected plan administrative expenses of \$68,000 were added to the Target Normal Cost. Investment expenses are not reflected.

**Form of payment**

Participants are assumed to elect the 50% joint and survivor option for those married and the single life form of payment for those not married.

**Marital percentage**

85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits and in determining the optional forms expected to be elected at commencement. Husbands are assumed to be 3 years older than their wives.

**Retirement rates**

Employees with 30 years of service are assumed to retire at age 60. All other eligible employees were assumed to retire in accordance with the following schedule:

| Age | Assumption |
|-----|------------|
| 62  | 50%        |
| 63  | 50%        |
| 64  | 50%        |
| 65  | 100%       |

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2014 TO OCTOBER 31, 2015

**SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)****Non-Prescribed Funding Assumptions and Methods (continued)****Termination Rates**

Rates varying by age and gender:

| Attained Age | Percentage Leaving During the Year |         |
|--------------|------------------------------------|---------|
|              | Males                              | Females |
| 20           | 14.95%                             | 24.96%  |
| 25           | 9.94%                              | 14.95%  |
| 30           | 6.91%                              | 9.94%   |
| 35           | 4.88%                              | 6.91%   |
| 40           | 2.82%                              | 4.88%   |
| 45           | 1.67%                              | 2.82%   |
| 50           | 0.40%                              | 1.67%   |
| 55           | 0.00%                              | 0.40%   |
| 60 and over  | 0.00%                              | 0.00%   |

**Disability rates**

Sample rates as follows:

| Age | Sex    |        |
|-----|--------|--------|
|     | Male   | Female |
| 20  | 0.064% | 0.055% |
| 25  | 0.093% | 0.096% |
| 30  | 0.134% | 0.165% |
| 35  | 0.199% | 0.252% |
| 40  | 0.314% | 0.357% |
| 45  | 0.505% | 0.522% |
| 50  | 0.830% | 0.854% |
| 55  | 1.502% | 1.490% |

**Asset valuation method**

Market value, including the discounted value of accrued contributions.

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS**

---

**Prescribed Funding/PBGC Assumptions and Methods**

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Based on constrained rates

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Based on constrained rates

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**PBGC variable premium**

|                     |                     |       |
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**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2014 TO OCTOBER 31, 2015**

**SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)**

**Prescribed Funding/PBGC Assumptions and Methods**

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**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2014 TO OCTOBER 31, 2015**

**SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)**

**Non-Prescribed Funding Assumptions and Methods (continued)**

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**Cost-of-living**

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**Social Security**

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**Expenses**

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**Marital percentage**

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**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2014 TO OCTOBER 31, 2015

**SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)****Non-Prescribed Funding Assumptions and Methods (continued)****Termination Rates**

Rates varying by age and gender:

| Attained Age | Percentage Leaving During the Year |         |
|--------------|------------------------------------|---------|
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| 50           | 0.40%                              | 1.67%   |
| 55           | 0.00%                              | 0.40%   |
| 60 and over  | 0.00%                              | 0.00%   |

**Disability rates**

Sample rates as follows:

| Age | Sex    |        |
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| 40  | 0.314% | 0.357% |
| 45  | 0.505% | 0.522% |
| 50  | 0.830% | 0.854% |
| 55  | 1.502% | 1.490% |

**Asset valuation method**

Market value, including the discounted value of accrued contributions.

**SCHEDULE II**

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN  
EIN 34-6510647 PLAN: 001  
FORM 5500 SCHEDULE H PART IV LINE 4(j)**

Schedule of Reportable Transactions (Modified Cash Basis)

For the Year Ended October 31, 2016

Category (3) - Any transaction within the plan year involving securities of the same issue if within the plan year any series of transactions with respect to such securities amount in the aggregate to more than 5% of current value of the plan assets.

| (b) Description of Asset                   | (c) Purchase<br>Price | (d) Selling<br>Price | (g) Cost of<br>Asset | (h) Current Value<br>of Asset on<br>Transaction<br>Date |         | (i) Net Gain<br>(Loss) |
|--------------------------------------------|-----------------------|----------------------|----------------------|---------------------------------------------------------|---------|------------------------|
|                                            |                       |                      |                      |                                                         |         |                        |
| PNC Govt. Money Market Fund (12) Purchases | \$ 717,919            | -                    | \$ 717,919           | \$                                                      | 717,919 | -                      |
| PNC Govt. Money Market Fund (6) Sales      | -                     | \$ 172,962           | \$ 172,962           | \$                                                      | 172,962 | -                      |

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form Is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2015 or fiscal plan year beginning 11/01/2015 and ending 10/31/2016

► **Round off amounts to nearest dollar.**

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

|                                                                                                                                                         |                                                             |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN                                                                        | <b>B</b> Three-digit plan number (PN) ►                     | 001 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>MID-WEST FORGE CORPORATION                                                  | <b>D</b> Employer Identification Number (EIN)<br>34-6510647 |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B               |                                                             |     |
| <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |                                                             |     |

|                                                                                                                                                                                                          |                            |                           |                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                          |                            |                           |                          |
| <b>1</b> Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2015</u>                                                                                                                        |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                         |                            |                           |                          |
| a Market value .....                                                                                                                                                                                     | <b>2a</b>                  | 14,784,644                |                          |
| b Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | 14,784,644                |                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                      | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 46                         | 4,256,843                 | 4,256,843                |
| b For terminated vested participants .....                                                                                                                                                               | 54                         | 1,124,341                 | 1,124,341                |
| c For active participants .....                                                                                                                                                                          | 65                         | 6,033,150                 | 7,010,932                |
| d Total .....                                                                                                                                                                                            | 165                        | 11,414,334                | 12,392,116               |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                         |                            |                           |                          |
| a Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                           |                          |
| b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate .....                                                                                                                                                                   | <b>5</b>                   | 6.34%                     |                          |
| <b>6</b> Target normal cost .....                                                                                                                                                                        | <b>6</b>                   | 258,830                   |                          |

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

|                  |                                                                                                                                                                                                    |                                                                                                                  |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>SIGN HERE</b> |                                                                                                                                                                                                    | <u>03/15/2017</u><br>Date                                                                                        |
|                  | Signature of actuary<br><br>AUDREY CERVAS<br>Type or print name of actuary<br>Buck Consultants, LLC<br>Firm name<br>6000 Freedom Square, Suite 100<br>Independence OH 44131<br>Address of the firm | <u>1406430</u><br>Most recent enrollment number<br><u>216-642-2799</u><br>Telephone number (including area code) |

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

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                     | (a) Carryover balance | (b) Prefunding balance |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....                                                             | 0                     | 1,019,241              |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                         |                       |                        |
| <b>9</b> Amount remaining (line 7 minus line 8).....                                                                                                                | 0                     | 1,019,241              |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>3.78%</u> .....                                                                                 | 0                     | 38,527                 |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                      |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year).....                                                                                      |                       | 470,734                |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.59%</u> ..... |                       | 30,833                 |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                       |                       | 501,567                |
| <b>d</b> Portion of (c) to be added to prefunding balance.....                                                                                                      |                       |                        |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                   |                       |                        |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                        | 0                     | 1,057,768              |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 110.77% |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 119.30% |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 112.89% |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                        | <b>17</b> | %       |

**Part IV Contributions and Liquidity Shortfalls**

| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 10/13/2016                                                                               | 350,000                           | 0                               |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 350,000                           | <b>18(c)</b> 0                  |

|                                                                                                                                      |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years.....                                  | <b>19a</b> 0                                                        |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b> 0                                                        |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> 330,185                                                  |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| <b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |                                                                     |

Liquidity shortfall as of end of quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---------|---------|---------|---------|
|         |         |         |         |

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

|                                                                                                                                                                                              |                       |                       |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.72% | 2nd segment:<br>6.11% | 3rd segment:<br>6.81%                               |
|                                                                                                                                                                                              |                       |                       | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                       |                       | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       | <b>22</b> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           |                     | <b>31a</b>         | 258,830       |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |                     | <b>31b</b>         | 258,830       |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance |                    | Installment   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   |                    | 0             |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   |                    | 0             |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |                     | <b>33</b>          | 0             |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....                                                         |                     | <b>34</b>          | 0             |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  |                     | <b>36</b>          | 0             |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  |                     | <b>37</b>          | 330,185       |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       |                     | <b>38a</b>         | 330,185       |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                     | <b>38b</b>         | 0             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      |                     | <b>39</b>          | 0             |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  |                     | <b>40</b>          | 0             |

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

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

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN****EIN/PN: 34-6510647/001****PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016****SCHEDULE SB, LINE 22 – DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE**

Employees with 30 years of service are assumed to retire at age 60. All other eligible employees were assumed to retire in accordance with the following schedule:

| Age | Assumption |
|-----|------------|
| 62  | 50%        |
| 63  | 50%        |
| 64  | 50%        |
| 65  | 100%       |

This table calculates the weighted average retirement age for all active persons in the plan

| (1) Age                                                   | (2) Expected<br>Active<br>Headcount | (3) Retirement<br>Rate | (4) Expected<br>Retirements<br>(2)*(3) | (5) Weighted<br>Age (1)*(4) |
|-----------------------------------------------------------|-------------------------------------|------------------------|----------------------------------------|-----------------------------|
| 60                                                        | 46.0315                             | 0.5240                 | 24.1226                                | 1,447.3570                  |
| 61                                                        | 22.3481                             | 0.0765                 | 1.7092                                 | 104.2615                    |
| 62                                                        | 22.0730                             | 0.4666                 | 10.2992                                | 638.5480                    |
| 63                                                        | 14.3170                             | 0.3856                 | 5.5209                                 | 347.8145                    |
| 64                                                        | 10.4590                             | 0.3220                 | 3.3681                                 | 215.5573                    |
| 65                                                        | 8.8146                              | 0.5974                 | 5.2660                                 | 342.2866                    |
| 66                                                        | 4.4241                              | 1.0000                 | 4.4241                                 | 291.9911                    |
| 67                                                        | 1.0000                              | 1.0000                 | 1.0000                                 | 67.0000                     |
| <b>Total</b>                                              |                                     |                        | <b>55.7100</b>                         | <b>3,454.8179</b>           |
| <b>Weighted Average Retirement Age = 3,454.8179/55.71</b> |                                     |                        |                                        | <b>62.01</b>                |
| <b>Rounded Weighted Average Retirement Age</b>            |                                     |                        |                                        | <b>62</b>                   |

Note: The table presents values rounded to fewer significant digits than used in the calculations.

**Note to Column 2:** The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

**Note to Column 3:** At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB - STATEMENT BY ENROLLED ACTUARY**

---

**Enrolled Actuary:** Audrey Cervas

**Enrollment Number** 14-06430

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

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| <b>Age</b> | <b>Assumption</b> |
|------------|-------------------|
| 62         | 50%               |
| 63         | 50%               |
| 64         | 50%               |
| 65         | 100%              |

This table calculates the weighted average retirement age for all active persons in the plan

| <b>(1) Age</b>                                            | <b>(2) Expected Active Headcount</b> | <b>(3) Retirement Rate</b> | <b>(4) Expected Retirements (2)*(3)</b> | <b>(5) Weighted Age (1)*(4)</b> |
|-----------------------------------------------------------|--------------------------------------|----------------------------|-----------------------------------------|---------------------------------|
| 60                                                        | 46.0315                              | 0.5240                     | 24.1226                                 | 1,447.3570                      |
| 61                                                        | 22.3481                              | 0.0765                     | 1.7092                                  | 104.2615                        |
| 62                                                        | 22.0730                              | 0.4666                     | 10.2992                                 | 638.5480                        |
| 63                                                        | 14.3170                              | 0.3856                     | 5.5209                                  | 347.8145                        |
| 64                                                        | 10.4590                              | 0.3220                     | 3.3681                                  | 215.5573                        |
| 65                                                        | 8.8146                               | 0.5974                     | 5.2660                                  | 342.2866                        |
| 66                                                        | 4.4241                               | 1.0000                     | 4.4241                                  | 291.9911                        |
| 67                                                        | 1.0000                               | 1.0000                     | 1.0000                                  | 67.0000                         |
| <b>Total</b>                                              |                                      |                            | <b>55.7100</b>                          | <b>3,454.8179</b>               |
| <b>Weighted Average Retirement Age = 3,454.8179/55.71</b> |                                      |                            |                                         | <b>62.01</b>                    |
| <b>Rounded Weighted Average Retirement Age</b>            |                                      |                            |                                         | <b>62</b>                       |

Note: The table presents values rounded to fewer significant digits than used in the calculations.

**Note to Column 2:** The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

**Note to Column 3:** At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB - STATEMENT BY ENROLLED ACTUARY**

---

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**Enrollment Number** 14-06430

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**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS**

**Plan Sponsor**

Mid-West Forge Corporation

**Plan**

Mid-West Forge Corporation Bargaining Unit Pension Plan

**Effective Date and Most Recent Amendment**

November 1, 1956; as most recently amended by union negotiations effective July 30, 2012.

**Plan Year**

The twelve-month period ending October 31, 2015.

**Coverage and Participation**

Any employee who is a member of the collective bargaining unit represented by Local No. 1073 of the International Brotherhood of Boiler Makers, Iron Ship Builders, Blacksmiths, Forgers and Helpers (AFL-CIO) hired prior to June 1, 2008.

**Credited Service**

One year is credited for each Plan Year beginning November 1, 1989 in which at least 1,670 hours of service are worked, with proportionate service granted to the nearest 1/10 for less than 1,670 hours; service prior to November 1, 1989 is based on the Plan provisions then in effect.

**Vesting Service**

One year is credited for each Plan Year beginning November 1, 1989 in which at least 1,000 hours of service are worked; service prior to November 1, 1989 is based on the Plan provisions then in effect.

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS**

**Normal Retirement Benefit**

Normal Retirement Eligibility: Age 65.

Benefit Formula: The monthly pension benefit equals the indicated benefit unit time years of Credited Service (to a maximum of 45 years):

| Date of Determination | Monthly Benefit Unit |
|-----------------------|----------------------|
| 6/1/1992 – 5/31/1993  | 18.25                |
| 6/1/1993 – 5/31/1994  | 19.00                |
| 6/1/1994 – 5/31/1995  | 19.50                |
| 6/1/1995 – 5/31/1998  | 22.00                |
| 6/1/1998 – 5/31/1999  | 26.00                |
| 6/1/1999 – 5/31/2000  | 29.00                |
| 6/1/2000 – 5/31/2001  | 31.00                |
| 6/1/2001 – 5/31/2002  | 34.00                |
| 6/1/2002 – 5/31/2003  | 37.00                |
| 6/1/2003 – 5/31/2004  | 39.50                |
| 6/1/2004 – 5/31/2005  | 40.75                |
| 6/1/2005 – 5/31/2006  | 42.00                |
| 6/1/2006 – 5/31/2007  | 43.25                |
| 6/1/2007 – 5/31/2008  | 44.50                |
| 6/1/2008 – 5/31/2009  | 45.50                |
| 6/1/2009 – 5/31/2010  | 46.25                |
| 6/1/2010 – 5/31/2011  | 47.00                |
| 6/1/2011 – 7/29/2012  | 47.75                |
| 7/30/2012 – 5/31/2013 | 48.75                |
| 6/1/2013 – 5/31/2014  | 49.25                |
| 6/1/2014 – 5/31/2015  | 49.50                |
| 6/1/2015 and later    | 49.75                |

**Postretirement Benefit Increases**

Eligible for pensioners as of the increase date who were not deferred vested terminations.

The monthly benefit is increased by the following benefit units times years of Credited Service (subject to applicable maximum):

| Increase Date | Monthly Benefit Unit Increase |
|---------------|-------------------------------|
| 6/1/1992      | 0.50                          |
| 6/1/1995      | 0.50                          |
| 6/1/1998      | 1.00                          |
| 6/1/2001      | 1.00                          |
| 6/1/2004      | 1.00                          |
| 6/1/2008      | 1.00                          |
| 7/30/2012     | 0.50                          |

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS**

**Early retirement benefit**

Eligibility: Age 60 with 15 or more years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced at age 62 or, alternatively, payable as early as age 60 but reduced by 0.1% for each month that commencement precedes age 62.

**Special Early Retirement**

Eligibility: 30 years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced after age 58 or reduced by 0.1% for each month that commencement precedes age 58.

**Disability Benefit**

Eligibility: Total and permanent disability after 10 years of Credited Service.

A monthly pension of \$430 for 10 to 15 years of Credited Service, \$505 for 15 to 20 years of Credited Service and \$605 for 20 or more years of Credited Service. This is subject to re-determination by the regular benefit formula at age 62. The benefit is reduced by certain other disability benefits (but not by any Social Security disability benefit payable).

**Vested Termination**

Eligibility: Termination of employment after 5 or more years of Vesting Service.

Benefit: The accrued normal retirement benefit is payable at age 65, or as early as age 60 with 15 years of Credited Service. For early commencement, the accrued normal benefit is reduced 6/10 of 1% for each month that early commencement precedes age 65.

**Pre-retirement Surviving Spouse Benefit**

Eligibility: Vested and married a year at the time of death.

Benefit: The benefit would be the participant's accrued benefit available had he retired the day before his death and elected a 50% joint and survivor option commencing at the earliest commencement date. The benefit is reduced for early retirement, joint and survivor option (for terminations prior to 6/1/2004) and the 50% adjustment for the survivor.

**Form of Payment**

The benefit is determined on a life annuity basis. A participant terminating after June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on an unreduced basis with 50% of such amount payable to his spouse for life, after his death.

A participant terminating prior to June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on a reduced basis with 50% of such reduced amount payable to his spouse for life, after his death.

Other forms of payment include an actuarial equivalent 75% Joint and Survivor benefit (as compared to the single life option).

**Summary of Changes from the November 1, 2014 Valuation**

None.

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS**

**Plan Sponsor**

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**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS**

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| 6/1/1993 – 5/31/1994  | 19.00                |
| 6/1/1994 – 5/31/1995  | 19.50                |
| 6/1/1995 – 5/31/1998  | 22.00                |
| 6/1/1998 – 5/31/1999  | 26.00                |
| 6/1/1999 – 5/31/2000  | 29.00                |
| 6/1/2000 – 5/31/2001  | 31.00                |
| 6/1/2001 – 5/31/2002  | 34.00                |
| 6/1/2002 – 5/31/2003  | 37.00                |
| 6/1/2003 – 5/31/2004  | 39.50                |
| 6/1/2004 – 5/31/2005  | 40.75                |
| 6/1/2005 – 5/31/2006  | 42.00                |
| 6/1/2006 – 5/31/2007  | 43.25                |
| 6/1/2007 – 5/31/2008  | 44.50                |
| 6/1/2008 – 5/31/2009  | 45.50                |
| 6/1/2009 – 5/31/2010  | 46.25                |
| 6/1/2010 – 5/31/2011  | 47.00                |
| 6/1/2011 – 7/29/2012  | 47.75                |
| 7/30/2012 – 5/31/2013 | 48.75                |
| 6/1/2013 – 5/31/2014  | 49.25                |
| 6/1/2014 – 5/31/2015  | 49.50                |
| 6/1/2015 and later    | 49.75                |

**Postretirement Benefit Increases**

Eligible for pensioners as of the increase date who were not deferred vested terminations.

The monthly benefit is increased by the following benefit units times years of Credited Service (subject to applicable maximum):

| Increase Date | Monthly Benefit Unit Increase |
|---------------|-------------------------------|
| 6/1/1992      | 0.50                          |
| 6/1/1995      | 0.50                          |
| 6/1/1998      | 1.00                          |
| 6/1/2001      | 1.00                          |
| 6/1/2004      | 1.00                          |
| 6/1/2008      | 1.00                          |
| 7/30/2012     | 0.50                          |

**MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN**

**EIN/PN: 34-6510647/001**

**PLAN YEAR: NOVEMBER 1, 2015 TO OCTOBER 31, 2016**

**SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS**

**Early retirement benefit**

Eligibility: Age 60 with 15 or more years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced at age 62 or, alternatively, payable as early as age 60 but reduced by 0.1% for each month that commencement precedes age 62.

**Special Early Retirement**

Eligibility: 30 years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced after age 58 or reduced by 0.1% for each month that commencement precedes age 58.

**Disability Benefit**

Eligibility: Total and permanent disability after 10 years of Credited Service.

A monthly pension of \$430 for 10 to 15 years of Credited Service, \$505 for 15 to 20 years of Credited Service and \$605 for 20 or more years of Credited Service. This is subject to re-determination by the regular benefit formula at age 62. The benefit is reduced by certain other disability benefits (but not by any Social Security disability benefit payable).

**Vested Termination**

Eligibility: Termination of employment after 5 or more years of Vesting Service.

Benefit: The accrued normal retirement benefit is payable at age 65, or as early as age 60 with 15 years of Credited Service. For early commencement, the accrued normal benefit is reduced 6/10 of 1% for each month that early commencement precedes age 65.

**Pre-retirement Surviving Spouse Benefit**

Eligibility: Vested and married a year at the time of death.

Benefit: The benefit would be the participant's accrued benefit available had he retired the day before his death and elected a 50% joint and survivor option commencing at the earliest commencement date. The benefit is reduced for early retirement, joint and survivor option (for terminations prior to 6/1/2004) and the 50% adjustment for the survivor.

**Form of Payment**

The benefit is determined on a life annuity basis. A participant terminating after June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on an unreduced basis with 50% of such amount payable to his spouse for life, after his death.

A participant terminating prior to June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on a reduced basis with 50% of such reduced amount payable to his spouse for life, after his death.

Other forms of payment include an actuarial equivalent 75% Joint and Survivor benefit (as compared to the single life option).

**Summary of Changes from the November 1, 2014 Valuation**

None.

**SCHEDULE I**

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN  
EIN 34-6510647 PLAN: 001  
FORM 5500 SCHEDULE H PART IV LINE 4(i)**

Schedule of Assets (Held at End of Year) (Modified Cash Basis)

October 31, 2016

| (a) | (b) Identity of Issuer, Borrower,<br>Lessor, or Similar Party | (c) Description of Investment | (d) Cost   | (e) Current<br>Value |
|-----|---------------------------------------------------------------|-------------------------------|------------|----------------------|
|     | Money market fund:                                            |                               |            |                      |
| *   | PNC Govt. Money Market Fund                                   | 563,602 shares                | \$ 563,602 | \$ 563,602           |
|     | Registered investment companies:                              |                               |            |                      |
| *   | PNC Limited Maturity Bond Fund                                | 146,804.521 shares            | 1,475,327  | 1,494,470            |
| *   | PNC Small Cap Fund                                            | 52,161.154 shares             | 567,052    | 1,102,165            |
| *   | PNC International Equity Fund                                 | 59,344.605 shares             | 962,005    | 1,126,954            |
| *   | PNC Intermediate Bond Fund                                    | 324,507.318 shares            | 3,677,316  | 3,582,561            |
|     | Seafarer Overseas Growth and Income Fund                      | 7,040.162 shares              | 78,005     | 84,059               |
|     | Vanguard Inflation Protected Securities Fund                  | 20,617.257 shares             | 543,410    | 555,635              |
|     | Harding Loevner Emerging Markets Fund                         | 1,907.672 shares              | 88,559     | 88,268               |
|     | Metropolitan West Unconstrained Bond Fund                     | 127,802.787 shares            | 1,522,925  | 1,520,853            |
|     | Ishares Russell Mid Cap Value Fund                            | 6,476.000 shares              | 329,076    | 485,182              |
|     | Ishares Russell Mid Cap Growth Fund                           | 5,057.000 shares              | 186,380    | 472,223              |
|     | Total Registered Investment Companies                         |                               | 9,430,055  | 10,512,370           |
|     | Limited partnership:                                          |                               |            |                      |
|     | Cedar Fair LP                                                 | 1,500 units                   | 34,566     | 85,275               |
|     | Common stocks:                                                |                               |            |                      |
|     | Accenture PLC CL A                                            | 370 shares                    | 37,227     | 43,009               |
|     | Ingersoll-Rand PLC                                            | 550 shares                    | 36,579     | 37,010               |
|     | Abbot Laboratories Inc.                                       | 930 shares                    | 35,684     | 36,493               |
|     | Aetna Inc. New                                                | 340 shares                    | 21,095     | 36,499               |
|     | Alphabet Inc/CA -CL A                                         | 150 shares                    | 79,998     | 121,485              |
|     | Altria Group Inc.                                             | 1,100 shares                  | 40,679     | 72,732               |
|     | American Electric Power Inc.                                  | 600 shares                    | 35,033     | 38,904               |
|     | American Water Works Co. Inc.                                 | 540 shares                    | 34,852     | 39,982               |
|     | Amgen Inc.                                                    | 480 shares                    | 56,909     | 67,757               |
|     | Apple Inc.                                                    | 850 shares                    | 40,346     | 96,509               |
|     | Applied Materials Inc.                                        | 1,920 shares                  | 49,802     | 55,833               |
|     | Bank New York Mellon Corp.                                    | 870 shares                    | 34,901     | 37,645               |
|     | Berry Plastics Group Inc.                                     | 1,200 shares                  | 53,693     | 52,500               |
|     | Biogen Inc.                                                   | 160 shares                    | 51,377     | 44,829               |
|     | Burlington Stores Inc.                                        | 470 shares                    | 38,293     | 35,222               |
|     | CBS Corp. Class B                                             | 730 shares                    | 38,018     | 41,333               |
|     | Cisco Systems Inc.                                            | 1,050 shares                  | 23,715     | 32,214               |
|     | Cintas Corp.                                                  | 440 shares                    | 36,054     | 46,935               |
|     | Comcast Corporation CL A                                      | 1,160 shares                  | 34,680     | 71,711               |
|     | Constellation Brands Inc.                                     | 500 shares                    | 42,528     | 83,560               |
|     | Devon Energy Corp New                                         | 920 shares                    | 37,792     | 34,859               |

- Continued -

**SCHEDULE I**

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN  
EIN 34-6510647 PLAN: 001  
FORM 5500 SCHEDULE H PART IV LINE 4(i)**

Schedule of Assets (Held at End of Year) (Modified Cash Basis) (Continued)

October 31, 2016

| <u>(a)</u> | <u>(b) Identity of Issuer, Borrower,<br/>Lessor, or Similar Party</u> | <u>(c) Description of Investment</u> | <u>(d) Cost</u> | <u>(e) Current<br/>Value</u> |
|------------|-----------------------------------------------------------------------|--------------------------------------|-----------------|------------------------------|
|            | Common stocks (continued):                                            |                                      |                 |                              |
|            | Dick's Sporting Goods, Inc.                                           | 620 shares                           | 37,189          | 34,503                       |
|            | Disney Walt Co.                                                       | 720 shares                           | 43,453          | 66,737                       |
|            | Dow Chemical Co.                                                      | 960 shares                           | 50,054          | 51,658                       |
|            | Dr.Pepper Snapple Group Inc.                                          | 800 shares                           | 53,840          | 70,232                       |
|            | Edwards LifeSciences Corp.                                            | 490 shares                           | 32,776          | 46,658                       |
|            | Equifax Inc.                                                          | 300 shares                           | 36,861          | 37,191                       |
|            | Exxon Mobil Corp.                                                     | 550 shares                           | 46,186          | 45,826                       |
|            | Facebook Inc. A                                                       | 790 shares                           | 89,509          | 103,482                      |
|            | General Dynamics Corp.                                                | 350 shares                           | 49,170          | 52,759                       |
|            | General Electric Co.                                                  | 1,210 shares                         | 23,701          | 35,211                       |
|            | Home Depot Inc.                                                       | 590 shares                           | 35,689          | 71,986                       |
|            | Honeywell Intl. Inc.                                                  | 490 shares                           | 49,466          | 53,743                       |
|            | Illinois Tool Works Inc.                                              | 420 shares                           | 39,685          | 47,699                       |
|            | Intel Corp.                                                           | 1,090 shares                         | 38,468          | 38,008                       |
|            | JPMorgan Chase & Co.                                                  | 1,600 shares                         | 68,689          | 110,816                      |
|            | Johnson & Johnson                                                     | 810 shares                           | 60,211          | 93,952                       |
|            | Kraft Heinz Co./The                                                   | 720 shares                           | 63,431          | 64,044                       |
|            | Lam Research Corp.                                                    | 660 shares                           | 53,893          | 63,928                       |
|            | Microsoft Corp.                                                       | 720 shares                           | 28,260          | 43,142                       |
|            | Mohawk Inds. Inc.                                                     | 190 shares                           | 40,502          | 35,017                       |
|            | Morgan Stanley                                                        | 1,330 shares                         | 44,448          | 44,648                       |
|            | Nike Inc.                                                             | 930 shares                           | 53,998          | 46,667                       |
|            | Northern Trust Corp.                                                  | 760 shares                           | 54,055          | 55,039                       |
|            | Northrop Grumman Corporation                                          | 260 shares                           | 43,829          | 59,540                       |
|            | O'Reilly Automotive Inc.                                              | 220 shares                           | 53,829          | 58,177                       |
|            | Pepsico Inc.                                                          | 610 shares                           | 63,323          | 65,392                       |
|            | Pfizer Inc.                                                           | 2,290 shares                         | 76,608          | 72,616                       |
|            | Prologis Inc.                                                         | 830 shares                           | 43,733          | 43,293                       |
|            | Raytheon Company                                                      | 280 shares                           | 35,639          | 38,251                       |
|            | S&P Global Inc.                                                       | 500 shares                           | 54,385          | 60,925                       |
|            | Schlumberger Ltd.                                                     | 750 shares                           | 66,920          | 58,672                       |
|            | Simon Property Group                                                  | 180 shares                           | 36,966          | 33,473                       |
|            | State Str. Corp.                                                      | 830 shares                           | 58,514          | 58,274                       |
|            | SunTrust Banks Inc.                                                   | 1,300 shares                         | 53,773          | 58,799                       |
|            | Texas Instruments Inc.                                                | 930 shares                           | 53,126          | 65,890                       |
|            | Thermo Fisher Scientific Inc.                                         | 330 shares                           | 44,010          | 48,520                       |
|            | Total S A                                                             | 1,510 shares                         | 74,963          | 72,087                       |
|            | Tyson Foods Inc.                                                      | 520 shares                           | 35,117          | 36,842                       |
|            | UnitedHealth Group Inc.                                               | 250 shares                           | 35,527          | 35,332                       |
|            | Vantiv Inc. Class A                                                   | 660 shares                           | 36,277          | 38,518                       |

- Continued -

**SCHEDULE I**

**MID-WEST FORGE CORPORATION  
BARGAINING UNIT PENSION PLAN  
EIN 34-6510647 PLAN: 001  
FORM 5500 SCHEDULE H PART IV LINE 4(i)**

Schedule of Assets (Held at End of Year) (Modified Cash Basis) (Continued)

October 31, 2016

| <u>(a)</u> | (b) Identity of Issuer, Borrower,<br>Lessor, or Similar Party | (c) Description of Investment | (d) Cost                           | (e) Current<br>Value               |
|------------|---------------------------------------------------------------|-------------------------------|------------------------------------|------------------------------------|
|            | Common stocks (continued):                                    |                               |                                    |                                    |
|            | Verizon Communications Inc.                                   | 1,330 shares                  | 69,718                             | 63,973                             |
|            | Visa Inc.                                                     | 590 shares                    | 23,241                             | 48,681                             |
|            | Vulcan Materials Co.                                          | 310 shares                    | 38,753                             | 35,092                             |
|            | Wec Energy Group Inc.                                         | 1,110 shares                  | 23,522                             | 66,289                             |
|            | Wells Fargo & Company                                         | 940 shares                    | 25,901                             | 43,249                             |
|            | Wyndham Worldwide Corp.                                       | 600 shares                    | 40,783                             | 39,504                             |
|            |                                                               |                               |                                    |                                    |
|            | Total Common Stocks                                           |                               | <u>3,041,246</u>                   | <u>3,641,356</u>                   |
|            |                                                               |                               |                                    |                                    |
|            | <b>Total</b>                                                  |                               | <b><u><u>\$ 13,069,469</u></u></b> | <b><u><u>\$ 14,802,603</u></u></b> |