

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2016 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>11/01/2016</u> and ending <u>10/31/2017</u>			
A This return/report is for:	☐ a multiemployer plan	☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☒ a single-employer plan	☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report	☐ the final return/report	
	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)	
C If the plan is a collectively-bargained plan, check here.	▶ ☒		
D Check box if filing under:	☐ Form 5558	☐ automatic extension	☐ the DFVC program
	☐ special extension (enter description)		

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>03/05/2018</u>	<u>ROBERT O'MALLEY</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

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

Form 5500 (2016)
v. 160205

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 164
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 61 6a(2) 58 6b 38 6c 50 6d 146 6e 18 6f 164 6g 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning 11/01/2016 and ending 10/31/2017

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

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

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

Part I	Basic Information
1 Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2016</u>	
2 Assets:	
a Market value	2a <u>14810874</u>
b Actuarial value	2b <u>14810874</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>50</u> (2) Vested Funding Target <u>5212001</u> (3) Total Funding Target <u>5212001</u>
b For terminated vested participants.....	<u>53</u> <u>1048918</u> <u>1048918</u>
c For active participants.....	<u>61</u> <u>5884904</u> <u>6890140</u>
d Total.....	<u>164</u> <u>12145823</u> <u>13151059</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.14 %</u>
6 Target normal cost.....	6 <u>262429</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>01/11/2018</u>
	Signature of actuary	Date
<u>AUDREY CERVAS</u>	Type or print name of actuary	<u>17-06430</u>
<u>CONDUENT HR CONSULTING, LLC</u>	Firm name	Most recent enrollment number
<u>6000 FREEDOM SQUARE, SUITE 100</u> <u>INDEPENDENCE, OH 44131</u>	Address of the firm	<u>216-682-7600</u>
		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 ☐

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

Schedule SB (Form 5500) 2016
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Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1057768
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	1057768
10	Interest on line 9 using prior year's actual return of 1.48%	0	15655
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		330185
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.34%		20934
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		351119
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1073423

Part III Funding Percentages			
14	Funding target attainment percentage	14	104.45%
15	Adjusted funding target attainment percentage	15	112.62%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	110.77%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/19/2017	500000	0			
Totals ►			18(b)	500000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 472077
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost					
21	Discount rate:					
a	Segment rates:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st segment: 4.43%</td> <td style="width: 33%;">2nd segment: 5.91%</td> <td style="width: 33%;">3rd segment: 6.65%</td> </tr> </table>	1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%	☐ N/A, full yield curve used
1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%				
b	Applicable month (enter code)	21b	4			
22	Weighted average retirement age	22	62			
23	Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute					
Part VI	Miscellaneous Items					
24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No					
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No					
26	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No					
27	If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27				
Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years					
28	Unpaid minimum required contributions for all prior years	28	0			
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0			
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0			
Part VIII	Minimum Required Contribution For Current Year					
31	Target normal cost and excess assets (see instructions):					
a	Target normal cost (line 6)	31a	262429			
b	Excess assets, if applicable, but not greater than line 31a	31b	262429			
32	Amortization installments:	Outstanding Balance	Installment			
a	Net shortfall amortization installment	0	0			
b	Waiver amortization installment	0	0			
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0			
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0			
		Carryover balance	Prefunding balance			
35	Balances elected for use to offset funding requirement	0	0			
36	Additional cash requirement (line 34 minus line 35)	36	0			
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	472077			
38	Present value of excess contributions for current year (see instructions)					
a	Total (excess, if any, of line 37 over line 36)	38a	472077			
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0			
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0			
40	Unpaid minimum required contributions for all years	40	0			
Part IX	Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)					
41	If an election was made to use PRA 2010 funding relief for this plan:					
a	Schedule elected	☐ 2 plus 7 years ☐ 15 years				
b	Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011				
42	Amount of acceleration adjustment	42				
43	Excess installment acceleration amount to be carried over to future plan years	43				

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection.
For calendar plan year 2016 or fiscal plan year beginning 11/01/2016 and ending 10/31/2017		
A Name of plan 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 MID-WEST FORGE CORPORATION	D Employer Identification Number (EIN) 34-6510647	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

PNC BANK

1900 EAST 9TH STREET
CLEVELAND, OH 44114

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50 52	TRUSTEE	69491	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
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 1900 EAST 9TH STREET CLEVELAND, OH 44114	BASIS POINTS*PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Internal Revenue Service</small> <small>Department of Labor</small> <small>Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning <u>11/01/2016</u> and ending <u>10/31/2017</u>		
A Name of plan <u>MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MID-WEST FORGE CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6510647</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	10559	4072
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	563602	605537
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	3641356	1174687
(5) Partnership/joint venture interests	1c(5)	85275	93900
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	10512370	14633679
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	14813162	16511875

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	2288	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2288	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	14810874	16511875
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	500000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		500000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2667	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2667
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	41603	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	268216	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		309819
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	3511277	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	3327901	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		183376
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	104776	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		104776

		(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)		1187167
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2287805

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	517246	
(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)		517246
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)	69491	
(4) Other	2i(4)	67	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		69558
j Total expenses. Add all expense amounts in column (b) and enter total	2j		586804

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1701001
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: REA & ASSOCIATES, INC.

(2) EIN: 34-1310124

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4039779. (See instructions.)

Part V Trust Information

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 11/01/2016 and ending 10/31/2017

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

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>25-1211909</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	<u>0</u>

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

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

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

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

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
a	The current year	14a	
b	The plan year immediately preceding the current plan year	14b	
c	The second preceding plan year	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a	The corresponding number for the plan year immediately preceding the current plan year	15a	
b	The corresponding number for the second preceding plan year	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a	Enter the number of employers who withdrew during the preceding plan year	16a	
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐		

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment	☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)	
a	Enter the percentage of plan assets held as: Stock: <u>0.0</u> % Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%	
b	Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more	
c	What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____	

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

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

FINANCIAL STATEMENTS

WITH SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2017 AND 2016



Walthall Rea

www.reacpa.com

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INDEPENDENT AUDITORS' REPORT

February 5, 2018

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, 2017, 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 year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 year ended October 31, 2017 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-Supplemental Schedules

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, 2017 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.

Other Matter- 2016 Financial Statements

The financial statements of Mid-West Forge Corporation Bargaining Unit Pension Plan as of October 31, 2016, were audited by predecessor auditors, Walthall, LLP, who merged with Rea & Associates, Inc. on November 1, 2017. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated February 3, 2017, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements (modified cash basis), and (b) the form and content of the information included in the financial statements (modified cash basis) other than that derived from the information certified by the trustee were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the financial statements (modified cash basis) and supplemental schedules (modified cash basis), 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.

Rea & Associates, Inc.

Certified Public Accountants

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

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

October 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Investments, at fair value:		
Money market fund	\$ 605,537	\$ 563,602
Registered investment companies	14,633,679	10,512,370
Limited partnership	93,900	85,275
Common stocks	<u>1,174,687</u>	<u>3,641,356</u>
Total investments	16,507,803	14,802,603
Receivables:		
Interest and dividends	<u>4,072</u>	<u>10,559</u>
Total Assets	16,511,875	14,813,162
Liabilities		
Pending investment trades	<u>-</u>	<u>2,288</u>
Net Assets Available for Benefits	<u><u>\$ 16,511,875</u></u>	<u><u>\$ 14,810,874</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 Net Assets Available for Benefits (Modified Cash Basis)

For the Years Ending October 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Investment Income		
Net appreciation (depreciation) in fair value of investments	\$ 1,475,319	\$ (72,392)
Interest and dividends	<u>312,486</u>	<u>287,048</u>
	1,787,805	214,656
Contributions		
Employer	<u>500,000</u>	<u>350,000</u>
Net Change	2,287,805	564,656
Deductions		
Benefit payments	(517,246)	(472,293)
Administrative expenses	<u>(69,558)</u>	<u>(66,133)</u>
	<u>(586,804)</u>	<u>(538,426)</u>
Net Increase	1,701,001	26,230
Net Assets Available for Benefits - Beginning	<u>14,810,874</u>	<u>14,784,644</u>
Net Assets Available for Benefits - Ending	<u><u>\$ 16,511,875</u></u>	<u><u>\$ 14,810,874</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Actuarial Present Value of Accumulated Plan Benefits		
Vested benefits:		
Participants currently receiving payments	\$ 5,537,399	\$ 5,419,263
Other participants	<u>7,959,226</u>	<u>7,700,224</u>
	13,496,625	13,119,487
Nonvested benefits	<u>1,049,213</u>	<u>1,035,145</u>
Total Actuarial Present Value of Accumulated Plan Benefits	<u><u>\$ 14,545,838</u></u>	<u><u>\$ 14,154,632</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Actuarial Present Value of Accumulated Plan Benefits - Beginning	\$ 14,154,632	\$ 13,855,019
Increase (Decrease) During the Year Attributable to:		
Benefits accumulated	197,437	215,650
Increase for interest due to the decrease in the discount period	764,471	749,212
Plan change	-	1,378
Benefits paid	(517,246)	(472,293)
Change of assumptions	<u>(53,456)</u>	<u>(194,334)</u>
Net Increase	<u>391,206</u>	<u>299,613</u>
Actuarial Present Value of Accumulated Plan Benefits - Ending	<u><u>\$ 14,545,838</u></u>	<u><u>\$ 14,154,632</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, 2017 and 2016

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, 2017, 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	(2017) - RP-2014 Blue Collar tables projected generationally with MP-2017 improvement scale (2016) - RP-2014 Blue Collar tables projected generationally with MP-2016 improvement scale
Retirement	Age 58 with 30 years of service, or 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.

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 \$69,491 and \$66,108 for 2017 and 2016, 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:

<u>Fair Value of Account as of October 31,</u>	<u>2017</u>	<u>2016</u>
Money market fund	\$ 605,537	\$ 563,602
Registered investment companies	14,633,679	10,512,370
Limited partnership	93,900	85,275
Common stocks	1,174,687	3,641,356
Other	<u>4,072</u>	<u>8,271</u>
Total certified assets and liabilities	<u>\$ 16,511,875</u>	<u>\$ 14,810,874</u>
Net Increase (Decrease) in the Account <u>for the Year Ended October 31,</u>	<u>2017</u>	<u>2016</u>
Employer contribution received	\$ 500,000	\$ 350,000
Interest and dividend income received and accrued	312,486	287,048
Net appreciation (depreciation) in fair value	1,475,319	(72,392)
Administrative expenses	(69,558)	(66,133)
Benefit payments	<u>(517,246)</u>	<u>(472,293)</u>
Total certified increase	<u>\$ 1,701,001</u>	<u>\$ 26,230</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.

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, 2017:

Assets at Fair Value as of October 31, 2017				
Description	(Level 1)	(Level 2)	(Level 3)	Total
Money market fund	\$ 605,537	\$ -	\$ -	\$ 605,537
Registered investment companies	14,633,679	-	-	14,633,679
Limited partnership	93,900	-	-	93,900
Common stocks	1,174,687	-	-	1,174,687
Total	\$ 16,507,803	\$ -	\$ -	\$ 16,507,803

Note 5 - Fair Value Disclosure and Measurement (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of October 31, 2016:

Assets at Fair Value as of October 31, 2016				
Description	(Level 1)	(Level 2)	(Level 3)	Total
Money market fund	\$ 563,602	\$ -	\$ -	\$ 563,602
Registered investment companies	10,512,370	-	-	10,512,370
Limited partnership	85,275	-	-	85,275
Common stocks	3,641,356	-	-	3,641,356
Total	<u>\$ 14,802,603</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,802,603</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.

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, 2017 and 2016, 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 2013.

Note 7 - 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 8 - Subsequent Events

The Plan has evaluated subsequent events from the date of the statement of net assets available for benefits (modified cash basis) through February 5, 2018.

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, 2017

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Money market fund:			
*	PNC Govt. Money Market Fund	605,537 shares	\$ 605,537	\$ 605,537
	Registered investment companies:			
*	PNC Limited Maturity Bond Fund	198.701 shares	2,012	2,009
*	PNC Small Cap Fund	26,223.916 shares	287,974	677,101
*	PNC International Equity Fund	60,408.968 shares	982,845	1,444,982
*	PNC Intermediate Bond Fund	648.819 shares	7,084	7,085
	Dodge & Cox Income Fund	204,006.982 shares	2,805,096	2,821,417
	Seafarer Overseas Growth and Income Fund	19,252.089 shares	232,608	255,668
	Vanguard FTSE All World Ex-US Index Fund	4,350.000 shares	216,064	233,769
	Vanguard Small Cap Fund	4,639.000 shares	624,345	665,836
	Vanguard Inflation Protected Securities Fund	21,530.805 shares	566,638	554,203
	Harding Loevner Emerging Markets Port. Fund	4,575.580 shares	228,204	262,913
	Metropolitan West Unconstrained Bond Fund	131,589.636 shares	1,567,975	1,576,444
	Ishares Core S&P 500 Fund	8,451.000 shares	1,869,074	2,187,203
	Ishares 1 to 3 Year Credit Bond Fund	26,621.000 shares	2,805,845	2,801,860
	Ishares Russell Mid-Cap Value Fund	6,476.000 shares	329,076	554,605
	Ishares Russell Mid Cap-Growth Fund	5,057.000 shares	186,380	588,584
	Total Registered Investment Companies		12,711,220	14,633,679
	Limited partnership:			
	Cedar Fair LP	1,500 units	34,566	93,900
	Common stocks:			
	Ingersoll-Rand PLC	140 shares	9,311	12,404
	TE Connectivity Ltd.	210 shares	16,511	19,104
	Royal Caribbean Cruises Ltd.	140 shares	13,688	17,328
	Abbott Laboratories Inc.	230 shares	8,825	12,473
	Aetna Inc. New	90 shares	5,584	15,303
	Agilent Technologies	255 shares	14,065	17,348
	Alphabet Inc/CA -CL A	40 shares	21,333	41,322
	Altria Group Inc.	190 shares	7,026	12,202
	American Water Works Co. Inc.	140 shares	9,036	12,286
	Amgen Inc.	120 shares	14,227	21,026
	Analog Devices Inc.	195 shares	15,981	17,803
	Apple Inc.	330 shares	26,174	55,783
	Applied Materials Inc.	240 shares	6,225	13,543
	Bank New York Mellon Corp.	210 shares	8,424	10,804

- 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, 2017

<u>(a)</u>	<u>(b) Identity of Issuer, Borrower, Lessor, or Similar Party</u>	<u>(c) Description of Investment</u>	<u>(d) Cost</u>	<u>(e) Current Value</u>
	Common stocks (continued):			
	Berry Global Group Inc.	310 shares	13,871	18,429
	Biogen Inc.	60 shares	17,058	18,700
	Boeing Co.	55 shares	14,529	14,189
	Borg Warner Inc.	350 shares	16,303	18,452
	Burlington Stores Inc.	150 shares	12,557	14,083
	CBS Corp. Class B	190 shares	9,895	10,663
	Cisco Systems Inc.	260 shares	5,872	8,879
	Citigroup Inc.	195 shares	13,173	14,332
	Citizens Financial Group	480 shares	14,559	18,245
	Comcast Corporation CL A	590 shares	8,820	21,258
	Constellation Brands Inc. CL A	140 shares	11,908	30,673
	Cummins Inc.	70 shares	10,750	12,382
	DowDuPont Inc.	230 shares	11,992	16,631
	Edwards LifeSciences Corp.	120 shares	8,027	12,268
	Facebook Inc. A	210 shares	23,794	37,813
	General Dynamics Corp.	70 shares	9,834	14,209
	Halliburton Co.	265 shares	15,293	11,326
	Home Depot Inc.	150 shares	9,073	24,867
	Honeywell Intl. Inc.	95 shares	9,590	13,695
	Illinois Tool Works Inc.	110 shares	10,394	17,217
	Intel Corp.	270 shares	9,529	12,282
	JPMorgan Chase & Co.	400 shares	17,172	40,244
	Johnson & Johnson	90 shares	6,690	12,547
	Lam Research Corp.	70 shares	5,716	14,600
	Lauder Estee Cos Inc. CL A	160 shares	17,254	17,889
	McDonald's Corp.	120 shares	18,444	20,029
	Microsoft Corp.	190 shares	7,457	15,804
	Mohawk Inds. Inc.	75 shares	16,707	19,632
	Morgan Stanley	330 shares	11,028	16,500
	Northrop Grumman Corporation	50 shares	8,429	14,776
	Parker Hannifin Corp.	80 shares	12,891	14,609
	Pepsico Inc.	160 shares	16,609	17,637
	Price T. Rowe Group Inc.	170 shares	14,287	15,793
	Prologis Inc.	320 shares	17,330	20,666
	Raytheon Company	70 shares	8,910	12,614
	Royal Dutch Shell PLC	190 shares	11,625	11,976
	S&P Global Inc.	130 shares	14,140	20,341
	Sherwin-Williams Co.	30 shares	10,693	11,854

- 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, 2017

<u>(a)</u>	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Common stocks (continued):			
	State Str. Corp.	210 shares	14,805	19,320
	Stryker Corp.	80 shares	10,509	12,390
	SunTrust Banks Inc.	320 shares	13,236	19,267
	T-Mobile US Inc.	200 shares	13,549	11,954
	Texas Instruments Inc.	230 shares	13,139	22,239
	Thermo Fisher Scientific Inc.	80 shares	10,669	15,506
	Total S A	290 shares	14,397	16,159
	TransCanada Corp.	220 shares	10,370	10,446
	Tyson Foods Inc.	215 shares	14,746	15,676
	United Rentals Inc.	90 shares	10,119	12,733
	UnitedHealth Group Inc.	85 shares	12,563	17,869
	Valero Energy Corp.	150 shares	10,175	11,833
	Visa Inc.	150 shares	5,909	16,497
	Wec Energy Group Inc.	280 shares	5,934	18,869
	Wyndham Worldwide Corp.	160 shares	10,875	17,096
	Total Common Stocks		819,608	1,174,687
	Total		\$ 14,170,931	\$ 16,507,803

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, 2017

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 (Loss)
PNC Govt. Money Market Fund					
1 Purchase	\$2,883,000	-	\$2,883,000	\$2,883,000	-
1 Sale	-	\$ 2,860,169	\$2,860,169	\$2,860,169	-
Ishares 1 to 3 Year Credit Bond Fund					
1 Purchase	\$2,805,047	-	\$2,805,047	\$2,805,047	-
Ishares Core S&P 500 Fund					
1 Purchase	\$1,868,820	-	\$1,868,820	\$1,868,820	-
Dodge & Cox Income Fund					
1 Purchase	\$2,805,096	-	\$2,805,096	\$2,805,096	-
PNC Intermediate Bond Fund					
1 Sale	-	\$ 3,602,279	\$3,732,422	\$3,602,279	(\$130,143)
PNC Limited Maturity Bond Fund					
1 Sale	-	\$ 1,500,228	\$1,489,902	\$1,500,228	\$10,326

- Continued -

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, 2017

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 Govt. Money Market Fund						
20 Purchases	\$3,378,130	-	\$3,378,130	\$3,378,130		-
16 Sales	-	\$3,340,940	\$3,340,940	\$3,340,940		-
PNC Intermediate Bond Fund						
25 Purchases	\$62,190	-	\$62,190	\$62,190		-
1 Sale	-	\$3,602,279	\$3,732,422	\$3,602,279		-
PNC Limited Maturity Bond Fund						
25 Purchases	\$16,586	-	\$16,586	\$16,586		-
1 Sale	-	\$1,500,228	\$1,489,902	\$1,500,228		\$10,326

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2016 TO OCTOBER 31, 2017

SCHEDULE SB, LINE 26 – DISTRIBUTION OF ACTIVE PARTICIPANTS AS OF NOVEMBER 1, 2016

Distribution of Active Participants as of November 1, 2016 – Age by Service

Attained		Years of Credited Service									
Age		Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25 to 29	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30 to 34	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35 to 39	<i>Number</i>	0	0	0	0	1	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40 to 44	<i>Number</i>	0	0	0	1	2	2	1	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45 to 49	<i>Number</i>	0	1	1	0	0	2	1	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 to 54	<i>Number</i>	0	0	0	0	2	13	2	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55 to 59	<i>Number</i>	0	2	0	1	1	4	3	2	2	1
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60 to 64	<i>Number</i>	0	3	0	0	3	3	2	0	1	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65 to 69	<i>Number</i>	0	0	0	1	1	0	0	0	1	1
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70 & up	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	<i>Number</i>	0	6	1	3	10	24	9	2	4	2

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2016 TO OCTOBER 31, 2017

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 2016 Plan Year: Segment Rates with four-month lookback, constrained in accordance with relevant legislation as follows:

	Unconstrained Rates*	Rates Reflecting Corridor**
First Segment Rate	1.51%	4.43%
Second Segment Rate	3.86%	5.91%
Third Segment Rate	4.86%	6.65%

Effective Interest Rate 6.14%
Based on constrained rates

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

*Used for maximum tax-deduction purposes

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

PBGC variable premium

For 2016 Plan Year:

First Segment Rate	1.51%
Second Segment Rate	3.86%
Third Segment Rate	4.86%

For 2015 Plan Year:

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

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2016 TO OCTOBER 31, 2017

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, reflecting the effect of expected compensation increases during the year and including expected plan administrative and investment related 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, 2016 TO OCTOBER 31, 2017

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 and investment-related expenses of \$68,000 were added to the Target Normal Cost.

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, 2016 TO OCTOBER 31, 2017

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.

Future actuarial measurements

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions, applicable law or regulations. An analysis of the potential range of such future differences is beyond the scope of this report.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2016 TO OCTOBER 31, 2017

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

Summary of Changes from the November 1, 2015 Valuation

- The interest rates and mortality tables were updated to those applicable to the current plan year in accordance with PPA, as constrained by MAP-21 and HATFA. This increased the Target Liability by \$525,533.

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)

For the Year Ended October 31, 2017

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 (Loss)
PNC Govt. Money Market Fund					
1 Purchase	\$2,883,000	-	\$2,883,000	\$2,883,000	-
1 Sale	-	\$ 2,860,169	\$2,860,169	\$2,860,169	-
Ishares 1 to 3 Year Credit Bond Fund					
1 Purchase	\$2,805,047	-	\$2,805,047	\$2,805,047	-
Ishares Core S&P 500 Fund					
1 Purchase	\$1,868,820	-	\$1,868,820	\$1,868,820	-
Dodge & Cox Income Fund					
1 Purchase	\$2,805,096	-	\$2,805,096	\$2,805,096	-
PNC Intermediate Bond Fund					
1 Sale	-	\$ 3,602,279	\$3,732,422	\$3,602,279	(\$130,143)
PNC Limited Maturity Bond Fund					
1 Sale	-	\$ 1,500,228	\$1,489,902	\$1,500,228	\$10,326

- Continued -

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, 2017

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 Govt. Money Market Fund					
20 Purchases	\$3,378,130	-	\$3,378,130	\$3,378,130	-
16 Sales	-	\$3,340,940	\$3,340,940	\$3,340,940	-
PNC Intermediate Bond Fund					
25 Purchases	\$62,190	-	\$62,190	\$62,190	-
1 Sale	-	\$3,602,279	\$3,732,422	\$3,602,279	-
PNC Limited Maturity Bond Fund					
25 Purchases	\$16,586	-	\$16,586	\$16,586	-
1 Sale	-	\$1,500,228	\$1,489,902	\$1,500,228	\$10,326

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning 11/01/2016 and ending 10/31/2017

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

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

A Name of plan 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 or 5500-SF MID-WEST FORGE CORPORATION	D Employer Identification Number (EIN) 34-6510647	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I Basic Information				
1	Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2016</u>			
2	Assets:			
	a Market value.....	2a		14,810,874
	b Actuarial value	2b		14,810,874
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	50	5,212,001	5,212,001
	b For terminated vested participants	53	1,048,918	1,048,918
	c For active participants	61	5,884,904	6,890,140
	d Total	164	12,145,823	13,151,059
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	6.14%	
6	Target normal cost	6	262,429	

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary	<u>01/11/2018</u> Date <u>1706430</u> Most recent enrollment number <u>216-682-7600</u> Telephone number (including area code)
AUDREY CERVAS Type or print name of actuary Conduent HR Consulting, LLC Firm name 6000 Freedom Square, Suite 100 Independence OH 44131 Address of the firm		

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

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

Schedule SB (Form 5500) 2016
v. 160205

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1,057,768
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	1,057,768
10	Interest on line 9 using prior year's actual return of <u>1.48%</u>	0	15,655
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		330,185
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.34%</u>		20,934
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		351,119
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1,073,423

Part III		Funding Percentages	
14	Funding target attainment percentage	14	104.45%
15	Adjusted funding target attainment percentage	15	112.62%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	110.77%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/19/2017	500,000	0			
Totals ▶			18(b)	500,000	18(c)
					0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	472,077

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.43 %	2nd segment: 5.91 %	3rd segment: 6.65 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	262,429	
b Excess assets, if applicable, but not greater than line 31a	31b	262,429	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	472,077	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	472,077	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2016 TO OCTOBER 31, 2017

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 Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
60	39.9825	0.5650	22.5883	1,355.2973
61	20.9497	0.0827	1.7324	105.6751
62	19.6914	0.4441	8.7441	542.1318
63	12.5139	0.3995	4.9988	314.9269
64	10.2241	0.3630	3.7115	237.5366
65	8.2669	0.5585	4.6167	300.0887
66	4.5223	1.0000	4.5223	298.4699
67	1.0000	1.0000	1.0000	67.0000
68	1.0000	1.0000	1.0000	68.0000
Total			52.9141	3,289.1261
Weighted Average Retirement Age = 3,289.1261/52.9141				62.16
Rounded Weighted Average Retirement Age				62

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, 2016 TO OCTOBER 31, 2017

SCHEDULE SB - STATEMENT BY ENROLLED ACTUARY

Enrolled Actuary: Audrey Cervas

Enrollment Number 17-06430

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, 2016 TO OCTOBER 31, 2017

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, 2017.

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, 2016 TO OCTOBER 31, 2017

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

For periods 6/1/2016 and later, benefits will accrue prospectively based on the following schedule:

For Actively Working Employees	Benefit per Month per Year of Service
Years of credited service thru 6/1/16	\$49.75
Year of credited service 6/1/16-5/31/17	\$50.25
Year of credited service 6/1/17-5/31/18	\$50.75
Year of credited service 6/1/18-5/31/19	\$51.25
Year of credited service 6/1/19-5/31/20	\$51.75

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2016 TO OCTOBER 31, 2017

SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS

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

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.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2016 TO OCTOBER 31, 2017

SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS

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, 2015 Valuation

Since the previous valuation, the plan was amended to provide the following increases for active employees:

For Actively Working Employees	Benefit per Month per Year of Service
Years of credited service thru 6/1/16	\$49.75
Year of credited service 6/1/16- 5/31/17	\$50.25
Year of credited service 6/1/17- 5/31/18	\$50.75
Year of credited service 6/1/18- 5/31/19	\$51.25
Year of credited service 6/1/19- 5/31/20	\$51.75

The increases apply for prospective service only.

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, 2017

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Money market fund:			
*	PNC Govt. Money Market Fund	605,537 shares	\$ 605,537	\$ 605,537
	Registered investment companies:			
*	PNC Limited Maturity Bond Fund	198.701 shares	2,012	2,009
*	PNC Small Cap Fund	26,223.916 shares	287,974	677,101
*	PNC International Equity Fund	60,408.968 shares	982,845	1,444,982
*	PNC Intermediate Bond Fund	648.819 shares	7,084	7,085
	Dodge & Cox Income Fund	204,006.982 shares	2,805,096	2,821,417
	Seafarer Overseas Growth and Income Fund	19,252.089 shares	232,608	255,668
	Vanguard FTSE All World Ex-US Index Fund	4,350.000 shares	216,064	233,769
	Vanguard Small Cap Fund	4,639.000 shares	624,345	665,836
	Vanguard Inflation Protected Securities Fund	21,530.805 shares	566,638	554,203
	Harding Loevner Emerging Markets Port. Fund	4,575.580 shares	228,204	262,913
	Metropolitan West Unconstrained Bond Fund	131,589.636 shares	1,567,975	1,576,444
	Ishares Core S&P 500 Fund	8,451.000 shares	1,869,074	2,187,203
	Ishares 1 to 3 Year Credit Bond Fund	26,621.000 shares	2,805,845	2,801,860
	Ishares Russell Mid-Cap Value Fund	6,476.000 shares	329,076	554,605
	Ishares Russell Mid Cap-Growth Fund	5,057.000 shares	186,380	588,584
	Total Registered Investment Companies		12,711,220	14,633,679
	Limited partnership:			
	Cedar Fair LP	1,500 units	34,566	93,900
	Common stocks:			
	Ingersoll-Rand PLC	140 shares	9,311	12,404
	TE Connectivity Ltd.	210 shares	16,511	19,104
	Royal Caribbean Cruises Ltd.	140 shares	13,688	17,328
	Abbott Laboratories Inc.	230 shares	8,825	12,473
	Aetna Inc. New	90 shares	5,584	15,303
	Agilent Technologies	255 shares	14,065	17,348
	Alphabet Inc/CA -CL A	40 shares	21,333	41,322
	Altria Group Inc.	190 shares	7,026	12,202
	American Water Works Co. Inc.	140 shares	9,036	12,286
	Amgen Inc.	120 shares	14,227	21,026
	Analog Devices Inc.	195 shares	15,981	17,803
	Apple Inc.	330 shares	26,174	55,783
	Applied Materials Inc.	240 shares	6,225	13,543
	Bank New York Mellon Corp.	210 shares	8,424	10,804

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**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, 2017

<u>(a)</u>	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	<u>(c) Description of Investment</u>	<u>(d) Cost</u>	<u>(e) Current Value</u>
	Common stocks (continued):			
	Berry Global Group Inc.	310 shares	13,871	18,429
	Biogen Inc.	60 shares	17,058	18,700
	Boeing Co.	55 shares	14,529	14,189
	Borg Warner Inc.	350 shares	16,303	18,452
	Burlington Stores Inc.	150 shares	12,557	14,083
	CBS Corp. Class B	190 shares	9,895	10,663
	Cisco Systems Inc.	260 shares	5,872	8,879
	Citigroup Inc.	195 shares	13,173	14,332
	Citizens Financial Group	480 shares	14,559	18,245
	Comcast Corporation CL A	590 shares	8,820	21,258
	Constellation Brands Inc. CL A	140 shares	11,908	30,673
	Cummins Inc.	70 shares	10,750	12,382
	DowDuPont Inc.	230 shares	11,992	16,631
	Edwards LifeSciences Corp.	120 shares	8,027	12,268
	Facebook Inc. A	210 shares	23,794	37,813
	General Dynamics Corp.	70 shares	9,834	14,209
	Halliburton Co.	265 shares	15,293	11,326
	Home Depot Inc.	150 shares	9,073	24,867
	Honeywell Intl. Inc.	95 shares	9,590	13,695
	Illinois Tool Works Inc.	110 shares	10,394	17,217
	Intel Corp.	270 shares	9,529	12,282
	JPMorgan Chase & Co.	400 shares	17,172	40,244
	Johnson & Johnson	90 shares	6,690	12,547
	Lam Research Corp.	70 shares	5,716	14,600
	Lauder Estee Cos Inc. CL A	160 shares	17,254	17,889
	McDonald's Corp.	120 shares	18,444	20,029
	Microsoft Corp.	190 shares	7,457	15,804
	Mohawk Inds. Inc.	75 shares	16,707	19,632
	Morgan Stanley	330 shares	11,028	16,500
	Northrop Grumman Corporation	50 shares	8,429	14,776
	Parker Hannifin Corp.	80 shares	12,891	14,609
	Pepsico Inc.	160 shares	16,609	17,637
	Price T. Rowe Group Inc.	170 shares	14,287	15,793
	Prologis Inc.	320 shares	17,330	20,666
	Raytheon Company	70 shares	8,910	12,614
	Royal Dutch Shell PLC	190 shares	11,625	11,976
	S&P Global Inc.	130 shares	14,140	20,341
	Sherwin-Williams Co.	30 shares	10,693	11,854

- 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, 2017

<u>(a)</u>	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Common stocks (continued):			
	State Str. Corp.	210 shares	14,805	19,320
	Stryker Corp.	80 shares	10,509	12,390
	SunTrust Banks Inc.	320 shares	13,236	19,267
	T-Mobile US Inc.	200 shares	13,549	11,954
	Texas Instruments Inc.	230 shares	13,139	22,239
	Thermo Fisher Scientific Inc.	80 shares	10,669	15,506
	Total S A	290 shares	14,397	16,159
	TransCanada Corp.	220 shares	10,370	10,446
	Tyson Foods Inc.	215 shares	14,746	15,676
	United Rentals Inc.	90 shares	10,119	12,733
	UnitedHealth Group Inc.	85 shares	12,563	17,869
	Valero Energy Corp.	150 shares	10,175	11,833
	Visa Inc.	150 shares	5,909	16,497
	Wec Energy Group Inc.	280 shares	5,934	18,869
	Wyndham Worldwide Corp.	160 shares	10,875	17,096
	Total Common Stocks		819,608	1,174,687
	Total		\$ 14,170,931	\$ 16,507,803