# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

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

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

**2011**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
HOGAN MFG., INC. MONEY PURCHASE PENSION PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 11/30/1965

**2a** Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

HOGAN MFG., INC.

P.O. BOX 398
ESCALON, CA 95320

**2b** Employer Identification Number (EIN) 94-2314454

**2c** Sponsor's telephone number 209-838-7323

**2d** Business code (see instructions) 332900

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/03/2012 | MARK HOGAN |
| | **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 |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
HOGAN MFG., INC.

P.O. BOX 398
ESCALON, CA 95320

**3b** Administrator's EIN
94-2314454

**3c** Administrator's telephone number
209-838-7323

**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** | 139 |
| **6** | Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** | Active participants | **6a** | 130 |
| **b** | Retired or separated participants receiving benefits | **6b** | 1 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 4 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 135 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 135 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 129 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 4 |
| **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 Characteristic Codes in the instructions:
2C 3D 2G 2T 2F

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

**9a** Plan funding arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | 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)** | X | 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)** | X | **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)** | X | **H** (Financial Information) |
| **(2)** | | **I** (Financial Information – Small Plan) |
| **(3)** | | **A** (Insurance Information) |
| **(4)** | X | **C** (Service Provider Information) |
| **(5)** | | **D** (DFE/Participating Plan Information) |
| **(6)** | | **G** (Financial Transaction Schedules) |

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2011**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
HOGAN MFG., INC. MONEY PURCHASE PENSION PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
HOGAN MFG., INC.

**D** Employer Identification Number (EIN)
94-2314454

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

31-4156830

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

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

TOTAL BENEFIT SERVICES, INC.

7595 N. DEL MAR
FRESNO, CA 93711

77-0063124

| (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? |
|---|---|---|---|---|---|---|
| 13 | | 10395 | Yes [X] No [ ] | Yes [ ] No [X] | | Yes [ ] No [X] |

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

VALLEY WEALTH INC.

1101 SYLVAN AVE #B6
MODESTO, CA 95350

26-1224812

| (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? |
|---|---|---|---|---|---|---|
| 26 27 | | 27306 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

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

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2011**

**This Form is Open to Public Inspection**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
HOGAN MFG., INC. MONEY PURCHASE PENSION PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
HOGAN MFG., INC.

**D** Employer Identification Number (EIN)
94-2314454

## 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) | 321747 | 333091 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(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) | 8040596 | 7772543 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(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 | 8362343 | 8105634 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | | |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 8362343 | 8105634 |

## 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) | 333091 | |
| **(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) | | 333091 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| **(B)** U.S. Government securities | 2b(1)(B) | | |
| **(C)** Corporate debt instruments | 2b(1)(C) | | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | |

| | | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **2b** | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | **2b(5)(A)** | | |
| | **(B)** Other | **2b(5)(B)** | | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | **2b(5)(C)** | | |
| | **(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)** | | -494738 |
| **c** | Other income | **2c** | | |
| **d** | Total income. Add all **income** amounts in column (b) and enter total | **2d** | | -161647 |
| | **Expenses** | | | |
| **e** | Benefit payment and payments to provide benefits: | | | |
| | **(1)** Directly to participants or beneficiaries, including direct rollovers | **2e(1)** | 56772 | |
| | **(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)** | | 56772 |
| **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)** | 14006 | |
| | **(3)** Investment advisory and management fees | **2i(3)** | 24284 | |
| | **(4)** Other | **2i(4)** | | |
| | **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | **2i(5)** | | 38290 |
| **j** | Total expenses. Add all **expense** amounts in column (b) and enter total | **2j** | | 95062 |
| | **Net Income and Reconciliation** | | | |
| **k** | Net income (loss). Subtract line **2j** from line **2d** | **2k** | | -256709 |
| **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)** [X] Disclaimer **(4)** [ ] Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

**(1)** Name: ANDERSON MCCOY & CO., CPA S **(2)** EIN: 80-0292167

**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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **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.) | **4a** | | X | |
| **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.) | **4b** | | X | |
| **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 | | 1000000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | **4f** | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4g** | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4h** | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | **4i** | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | **4j** | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | **4k** | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | **4l** | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | **4m** | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | **4n** | | | |

**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) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2011**

**This Form is Open to Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
HOGAN MFG., INC. MONEY PURCHASE PENSION PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
HOGAN MFG., INC.

**D** Employer Identification Number (EIN)
94-2314454

## 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** 0

**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): 31-4156830

**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** 10

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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** 333091

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b** 333091

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

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

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

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11 a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

HOGAN MFG., INC.

MONEY PURCHASE PENSION PLAN

FINANCIAL STATEMENTS
&
INDEPENDENT AUDITOR'S REPORT

For the Years Ended December 31, 2011 and 2010

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ANDERSON
McCOY & CO.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
Hogan Mfg., Inc Money Purchase Pension Plan

We were engaged to audit the financial statements of Hogan Mfg., Inc Money Purchase Pension Plan as of December 31, 2011 and 2010, and for the year ended December 31, 2011, and the supplemental schedules as of and for the year ended December 31, 2011, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

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 D, which was certified by Nationwide Insurance Company, the custodian of the plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executed investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2011 and 2010, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, 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.

Anderson McCoy & Co.

Anderson McCoy + Co.

Modesto, Ca
September 27, 2012

1700 Standiford Ave., Suite 150 • Modesto, CA 95350 • phone 209 527-2233 • fax 209 527-0653

HOGAN MFG., INC.
MONEY PURCHASE PENSION PLAN
Statement of Net Assets Available for Plan Benefits
December 31, 2011 and 2010

| | 2011 | 2010 |
|---|---|---|
| ASSETS | | |
| Investments at fair value | | |
| Mutual Funds - Nationwide | 7,772,543 | 8,040,596 |
| Total investments | 7,772,543 | 8,040,596 |
| Employer contributions receivable | 333,091 | 321,747 |
| TOTAL ASSETS | 8,105,634 | 8,362,343 |
| LIABILITIES | | |
| None | 0 | 0 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 8,105,634 | $ 8,362,343 |

See Accompanying Notes

HOGAN MFG., INC.
MONEY PURCHASE PENSION PLAN
Statement of Changes in Net Assets Available for Plan Benefits
For the Years Ended December 31, 2011 and 2010

| | 2011 | 2010 |
|---|---|---|
| ADDITIONS TO NET ASSETS ATTRIBUTED TO: | | |
| Investment income: | | |
| Net appreciation <depreciation> in fair value of investments | $ <494,738> | $ 1,239,738 |
| Other income <loss> | 0 | 0 |
| | <494,738> | 1,239,738 |
| Contributions: | | |
| Employer | 333,091 | 321,747 |
| Other (including rollovers) | 0 | 0 |
| TOTAL ADDITIONS (REDUCTIONS) | <161,647> | 1,561,485 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | | |
| Benefit payments | $ 56,772 | $ 976,189 |
| Administrative expenses | 38,290 | 39,206 |
| TOTAL DEDUCTIONS | 95,062 | 1,015,395 |
| NET INCREASE <DECREASE> | $ <256,709> | $ 546,090 |
| NET ASSETS AVAILABLE FOR PLAN BENEFITS: | | |
| Beginning of year | 8,362,343 | 7,816,253 |
| End of year | $ 8,105,634 | $ 8,362,343 |

See Accompanying Notes

HOGAN MFG., INC.
MONEY PURCHASE PENSION PLAN
Notes to Financial Statements
For the Years Ended December 31, 2011 and 2010

## NOTE A – DESCRIPTION OF PLAN

The following description of the Hogan Mfg., Inc. Money Purchase Pension Plan (the Plan) provides only general information. Participants should refer to the Plan Document for more complete information.

### GENERAL

The Plan is a defined contribution money purchase plan covering substantially all employees of Hogan Mfg., Inc. (the Company), except those covered by a collective bargaining agreement. All employees who have completed 1000 hours of service may participate in the Plan. The Plan provides for retirement, disability and death.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Company has met the minimum funding requirement of ERISA.

### EMPLOYER CONTRIBUTIONS

The Company contributes 5% of each covered participant's annual compensation including overtime and discretionary bonuses.

### VESTING

Participant accounts are 100% vested after six years of service. To earn a year of service the participant must be credited with at least 1000 hours of service during a plan year.

### CUSTODIAN

The Plan Trustee is Mark Hogan. Assets of the plan were held by Nationwide Trust Company (the Custodian) under a custodial agreement with the Company. The investment decisions are directed by each plan participant.

### PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution, and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

### PAYMENT OF BENEFITS

On termination of service a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump-sum amount, or in installments as defined by the Plan.

HOGAN MFG., INC.
MONEY PURCHASE PENSION PLAN
Notes to Financial Statements
For the Years Ended December 31, 2011 and 2010

## NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Hogan Mfg., Inc. Money Purchase Pension Plan have been prepared in conformity with generally accepted accounting principles as applied to pension plans, and in accordance with the Plan agreement. A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows:

### INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the Plan at the year-end. See Note K – fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Dividends are recorded on the ex-dividend date.

### EXPENSES OF THE PLAN

The fees of Nationwide Trust Company and the investment advisory fees were charged to the Plan. The investment advisory and management fees charged to the Plan for 2011 was $38,290 and for 2010 was $39,206. The Plan sponsor pays the administrative cost of the Plan associated with Plan communication, auditing and recordkeeping as well as provides equipment, personnel and supplies to administer the Plan.

### FORFEITED FUNDS

Forfeited funds, which consist of non-vested employer contributions of withdrawn participants, are used to offset the Company contribution in the year of withdrawal. During 2011, there were 6 forfeited accounts, in the amount of $11,567. In 2010 there were 8 forfeited accounts, in the amount of $8,991.

### ESTIMATES

Preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

### RECORDING OF BENEFITS

Benefits are recorded when paid.

## NOTE C – INCOME TAXES

The plan obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. The Internal Revenue Service has deemed all amendments acceptable under the Internal Revenue Code.

HOGAN MFG., INC.
MONEY PURCHASE PENSION PLAN
Notes to Financial Statements
For the Years Ended December 31, 2011 and 2010

## NOTE D – INFORMATION CERTIFIED BY PLAN CUSTODIAN

The Plan Custodians have provided certification that the following information, which is contained in or used to develop the financial statements, is complete and accurate:

1. Details and summaries of assets held at December 31, 2011 and 2010.
2. Details and summaries of the cash statement for the years ended December 31, 2011 and 2010.
3. Summaries of asset transactions for the years ended December 31, 2011 and 2010.

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the custodian.

| | 2011 | 2010 |
|---|---|---|
| Investments, at fair value | | |
| Mutual Funds | $ 7,772,543 | $ 8,040,596 |

## NOTE E – INVESTMENTS

The Plan investments (including investments bought, sold, and held during the year) appreciated <depreciated> in value by $<494,738> and $1,239,738 in 2011 and 2010 respectively.

Net appreciation (depreciation) in fair value is as follows:

| | 2011 | 2010 |
|---|---|---|
| U.S. Govt. obligations | $ 0 | $ 0 |
| Debt securities | 0 | 0 |
| Common equity securities | 0 | 0 |
| Domestic equity mutual funds | 0 | 0 |
| Short-term investments | 0 | 0 |
| Real Estate | 0 | 0 |
| Mutual Funds (Participant directed) | < 494,738> | 1,239,738 |
| | $ <494,738> | $ 1,239,738 |

The fair values of individual investments that comprise 5% or more of the Plan's assets were:

| | 2011 | 2010 |
|---|---|---|
| MNNPRPROBLD EXTND TRM S | 948,946 | 804,353 |
| MNNPRPRONLD MOD TRM S | 1,586,355 | 1,464,348 |
| MNNPRPROBLD CNSRV TRM S | 1,395,357 | 1,322,438 |
| MNNPRPROBLD MAX TRM S | 523,492 | 600,166 |
| OPP GOLD & SP MINERAL FD A | 835,502 | 1,125,125 |
| PRUDNTL JNSN NATRL RSRC A | 0 | 422,506 |

HOGAN MFG., INC.
MONEY PURCHASE PENSION PLAN
Notes to Financial Statements
For the Years Ended December 31, 2011 and 2010

NOTE F – PARTY-IN-INTEREST TRANSACTIONS

The Plan engaged in the following party–in-interest transactions:

| | 2011 | 2010 |
|---|---|---|
| Nationwide Trust Company, FSB (Plan Custodian) Fees and commissions | $ 38,290 | $ 39,206 |

Equipment, personnel, and supplies to administer the plan were provided by the Plan sponsor. Auditing fees paid by the Plan sponsor on behalf of the Plan were $10,500 in 2011 and $10,500 in 2010.

NOTE G – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan at any time. In the event of Plan termination, the full value of each participating employee's account becomes vested and non-forfeitable, and the assets of the Plan are applied to the payment of such vested benefits.

NOTE H – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2011 and 2010 to Schedule-H of Form 5500:

| | 2011 | 2010 |
|---|---|---|
| Net assets available for benefits per financial statements | $ 8,105,634 | $ 8,362,343 |
| Rounding difference | 0 | 0 |
| NET ASSETS AVAILABLE FOR BENEFITS PER SCHEDULE-H OF FORM 5500 | $ 8,105,634 | $ 8,362,343 |

The following is a reconciliation of other income per the financial statements for the year ended December 31, 2011 and 2010 to Schedule-H of Form 5500:

| | 2011 | 2010 |
|---|---|---|
| Other income per financial statements | $ 0 | $ 0 |
| Rounding difference | 0 | 0 |
| INTEREST AND DIVIDEND INCOME PER SCH -H OF FORM 5500 | $ 0 | $ 0 |

HOGAN MFG., INC.
MONEY PURCHASE PENSION PLAN
Notes to Financial Statements
For the Years Ended December 31, 2011 and 2010

NOTE H – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500 (CONT'D)

The following is a reconciliation of net income <loss> per the financial statements for the year ended December 31, 2011 and 2010 to Schedule-H of Form 5500: (cont'd)

| | 2011 | 2010 |
|---|---|---|
| Net Income <LOSS> reconciliation: | | |
| Net income per financial statements | $ <256,709> | $ 546,090 |
| Rounding difference | 0 | 0 |
| NET INCOME <LOSS> PER SCH-H OF FORM 5500 | $ <256,709> | $ 546,090 |

NOTE I – RISK CONCENTRATIONS

Deposits of cash and cash equivalents are maintained with Nationwide Trust Company, FSB (NW Money Market Inst.) and are not insured by the FDIC. The balance in the money market fund was $205,401 at the statement date.

Investments primarily concentrated in mutual funds are comprised mostly of debt & equity securities and are subject to varying fluctuations as a result of changes in economic and business conditions. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE J – REGULATORY REQUIREMENTS

All participant investments are 100% participant-directed. All investments represent interests issued by a company registered under the Investment Company Act of 1940. Almost all of the investments consist of the mutual funds.

NOTE K – FAIR VALUE MEASUREMENTS

SFAS No: 157 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under SFAS No. 157 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.

NOTE K – FAIR VALUE MEASUREMENTS (CONT'D)

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 active 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 specific (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

*Common stocks, corporate bonds, and U.S. government securities:* Valued at the closing price reported on the active market in which the individual securities traded.

*Mutual funds:* Valued at the net asset value (NAV) of shares held by the plan at year-end.

*Participant loans:* Valued at amortized cost, which approximates fair value. Loans are currently not allowed by the plan.

*Guaranteed investment contract:* Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

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.

NOTE K – FAIR VALUE MEASUREMENTS (CONT'D)

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2011 and 2010:

ASSETS AT FAIR VALUE AS OF DECEMBER 31, 2011

| | LEVEL 1 | LEVEL 2 | LEVEL 3 | TOTAL |
|---|---|---|---|---|
| MUTUAL FUNDS | $ 7,772,543 | 0 | 0 | $ 7,772,543 |

ASSETS AT FAIR VALUE AS OF DECEMBER 31, 2010

| | LEVEL 1 | LEVEL 2 | LEVEL 3 | TOTAL |
|---|---|---|---|---|
| MUTUAL FUNDS | $ 8,040,596 | 0 | 0 | $ 8,040,596 |

NOTE L – SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 27, 2012, the date the financial statements were available to be issued. Effective January 1, 2012, the company entered into an agreement with a new third party administrator (Fred M. Lee Financial Corporation doing business as Financial Decisions). Also in 2012 the company entered into an agreement with Charles Schwab Bank as the plan custodian.

SUPPLEMENTAL INFORMATION

HOGAN MFG., INC.
MONEY PURCHASE PENSION PLAN
ID# 94-2314454 PLAN #001
Schedule H, Part IV, Line 4i-
Schedule of Assets Held for Investment Purposes
December 31, 2011

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| * | Nationwide Insurance Company | AMCENT EQ INDX INV | | $ 32,329 |
| * | Nationwide Insurance Company | ALGER CAP APP INST I | | 119,667 |
| * | Nationwide Insurance Company | BARON ASSET FUND | | 24,893 |
| * | Nationwide Insurance Company | BLKRK ENRGY RSRC INV A | | 75,583 |
| * | Nationwide Insurance Company | AICF CAMBIAR OPPR INV | | 150,261 |
| * | Nationwide Insurance Company | CRM MDCAP VAL INC | | 184,943 |
| * | Nationwide Insurance Company | DREY SMCAP EQ A | | 7,715 |
| * | Nationwide Insurance Company | EV LGCAP VAL A | | 8,874 |
| * | Nationwide Insurance Company | MNNPRPROBLD EXTND TRM S | | 948,946 |
| * | Nationwide Insurance Company | MNNPRPROBLD MOD TRM S | | 1,586,355 |
| * | Nationwide Insurance Company | MNNPRPROBLD CNSRV TRM S | | 1,395,357 |
| * | Nationwide Insurance Company | MNNPR PROBLD MAX TRM S | | 523,492 |
| * | Nationwide Insurance Company | ABRDEN EQ LNG SHRT A | | 17,028 |
| * | Nationwide Insurance Company | NM MNY MKT INST | | 205,401 |
| * | Nationwide Insurance Company | HARBOR INTL INST | | 11,189 |
| * | Nationwide Insurance Company | JNS FRTY S | | $ 6,875 |

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| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| * | Nationwide Insurance Company | JPM SMCAP EQ A | | $ 48,778 |
| * | Nationwide Insurance Company | NATIXIS LOOMIS STRAT INC A | | 170,187 |
| * | Nationwide Insurance Company | MFS UTIL R1 | | 8,569 |
| * | Nationwide Insurance Company | MFS INTL VAL A | | 34,252 |
| * | Nationwide Insurance Company | WR IVY ASST STRAT LOANS Y | | 4,879 |
| * | Nationwide Insurance Company | OPP DEVL MKT A | | 210,016 |
| * | Nationwide Insurance Company | OPP GOLD SPEC MNRLS A | | 835,502 |
| * | Nationwide Insurance Company | PRUDNTL JNSN NATRL RSRC A | | 330,908 |
| * | Nationwide Insurance Company | PIMCO TTL RTN INST | | 363,985 |
| * | Nationwide Insurance Company | RYDEXSGI ENRGY ADV | | 31,434 |
| * | Nationwide Insurance Company | RYDEX MGD FTR STRAT A | | 78,528 |
| * | Nationwide Insurance Company | RS GL NATRL RSRC A | | 75,539 |
| * | Nationwide Insurance Company | DWS REEF REALEST SEC A | | 110,704 |
| * | Nationwide Insurance Company | THORNBURG INTL VALUE FD I | | 46,914 |
| * | Nationwide Insurance Company | INVESCO VK COMSTK A | | $ 93,873 |

HOGAN MFG., INC.
MONEY PURCHASE PENSION PLAN
ID# 94-2314454 PLAN #001
Schedule H, Part IV, Line 4i-
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| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| * | Nationwide Insurance Company | RYDEXSGI CNSMR PRDCTS ADV | | $ 5,964 |
| * | Nationwide Insurance Company | OKMRK EQ INC II | | 5,385 |
| * | Nationwide Insurance Company | PIMCO ALL ASST A | | 10,281 |
| * | Nationwide Insurance Company | PIONR STRAT INC A | | 7,937 |
| | | TOTAL PLAN INVESTMENTS | | $ 7,772,543 |

NOTES:

(*) Represents a party in interest

(d) Column (d) is blank as all investments are participant directed. The information in this schedule has been certified by Nationwide Trust Company, FSB.

# Schedule H, line 4i
# Schedule of Assets (Held At End of Year)

For the plan year beginning 01/01/2011 and ending 12/31/2011

Name of plan

**HOGAN MFG., INC. MONEY PURCHASE PENSION PLAN**

Employer Identification Number

**94-2314454**

Three-digit plan number ► 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | NATIONWIDE INSURANCE COMPANY | AMCENT EQ INDX INV | | 32,329 |
| | NATIONWIDE INSURANCE COMPANY | ALGER CAP APP INST I | | 119,667 |
| | NATIONWIDE INSURANCE COMPANY | BARON ASSET FUND | | 24,893 |
| | NATIONWIDE INSURANCE COMPANY | BLKRK ENRGY RSRC INV A | | 75,583 |
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| | NATIONWIDE INSURANCE COMPANY | NM MNY MKT INST | | 205,401 |
| | NATIONWIDE INSURANCE COMPANY | HARBOR INTL INST | | 11,189 |
| | NATIONWIDE INSURANCE COMPANY | JNS FRTY S | | 6,875 |
| | NATIONWIDE INSURANCE COMPANY | JPM SMCAP EQ A | | 48,778 |
| | NATIONWIDE INSURANCE COMPANY | NATIXIS LOOMIS STRAT INC A | | 170,187 |
| | NATIONWIDE INSURANCE COMPANY | MFS UTIL R1 | | 8,569 |
| | NATIONWIDE INSURANCE COMPANY | MFS INTL VAL A | | 34,252 |
| | NATIONWIDE INSURANCE COMPANY | WR IVY ASST STRAT LOANS Y | | 4,879 |
| | NATIONWIDE INSURANCE COMPANY | OPP DEVL MKT A | | 210,016 |
| | NATIONWIDE INSURANCE COMPANY | OPP GOLD SPEC MNRLS A | | 835,502 |
| | NATIONWIDE INSURANCE COMPANY | PRUDNTL JNSN NATRL RSRC A | | 330,908 |
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| | NATIONWIDE INSURANCE COMPANY | RYDEXSGI ENRGY ADV | | 31,434 |
| | NATIONWIDE INSURANCE COMPANY | RYDEX MGD FTR STRAT A | | 78,528 |
| | NATIONWIDE INSURANCE COMPANY | RS GL NATRL RSRC A | | 75,539 |
| | NATIONWIDE INSURANCE COMPANY | DWS REEF REALEST SEC A | | 110,704 |
| | NATIONWIDE INSURANCE COMPANY | THORNBURG INTL VALUE FD I | | 46,914 |
| | NATIONWIDE INSURANCE COMPANY | INVSCO VK COMSTK A | | 93,873 |
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