# 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;
- [X] 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
ROEBBELEN MANAGEMENT, INC. 401(K) PROFIT SHARING PLAN

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

**1c** Effective date of plan 06/01/1987

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

ROEBBELEN MANAGEMENT, INC.

1241 HAWKS FLIGHT COURT
EL DORADO HILLS, CA 95762

**2b** Employer Identification Number (EIN)
68-0421620

**2c** Sponsor's telephone number
916-939-1100

**2d** Business code (see instructions)
541330

**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. | 10/13/2012 | JUDY CURVA |
| | **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")
ROEBBELEN MANAGEMENT, INC.

1241 HAWKS FLIGHT COURT
EL DORADO HILLS, CA 95762

**3b** Administrator's EIN
68-0421620

**3c** Administrator's telephone number
916-939-1100

**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** | 136 |
| **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** | 94 |
| **b** | Retired or separated participants receiving benefits | **6b** | 3 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 34 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 131 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 131 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 122 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 9 |
| **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:
2E 2G 2J 2K 2R 3D 3H 2F 2T

**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)** | X | **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
ROEBBELEN MANAGEMENT, INC. 401(K) PROFIT SHARING PLAN

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

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

**D** Employer Identification Number (EIN)
68-0421620

## 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)

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

| (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 52 59 60 62 63 72 | RECORDKEEPER | 2165 | Yes [X] No [ ] | Yes [X] 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 |
|---|---|---|
| | | |
| **(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

# DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

**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
ROEBBELEN MANAGEMENT, INC. 401(K) PROFIT SHARING PLAN

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

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
ROEBBELEN MANAGEMENT, INC.

**D** Employer Identification Number (EIN)
68-0421620

## Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ML RETIREMENT PRESERVATION TRUST

**b** Name of sponsor of entity listed in (a): BANK OF AMERICA, N.A.

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions) |
|---|---|---|
| 22-6484011-001 | C | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

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

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

OMB No. 1210-0110

**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
ROEBBELEN MANAGEMENT, INC. 401(K) PROFIT SHARING PLAN

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

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

**D** Employer Identification Number (EIN)
68-0421620

## 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 | 0 | 100 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | -12752 | 1533295 |
| **(2)** U.S. Government securities | 1c(2) | 0 | 0 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | 0 | 0 |
| **(B)** All other | 1c(3)(B) | 0 | 0 |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | 0 | 0 |
| **(B)** Common | 1c(4)(B) | 0 | 0 |
| **(5)** Partnership/joint venture interests | 1c(5) | 0 | 0 |
| **(6)** Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| **(7)** Loans (other than to participants) | 1c(7) | 0 | 0 |
| **(8)** Participant loans | 1c(8) | 268171 | 271814 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 1825878 | 0 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(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) | 6006233 | 5951504 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 2023338 | 2033218 |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | 0 | 0 |
| | **(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 | 10110868 | 9789931 |
| | **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 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 10110868 | 9789931 |

## 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) | 266002 | |
| | **(B)** Participants | 2a(1)(B) | 585059 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 0 | |
| | **(2)** Noncash contributions | 2a(2) | 0 | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 851061 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 45 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 8784 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 8829 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 124762 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 124762 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **2b** **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | 0 | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |
| **(6)** Net investment gain (loss) from common/collective trusts | 2b(6) | | 239 |
| **(7)** Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| **(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) | | -407501 |
| **c** Other income | 2c | | -31121 |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 546269 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 849069 | |
| **(2)** To insurance carriers for the provision of benefits | 2e(2) | | |
| **(3)** Other | 2e(3) | 0 | |
| **(4)** Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 849069 |
| **f** Corrective distributions (see instructions) | 2f | | 0 |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | 10038 |
| **h** Interest expense | 2h | | 0 |
| **i** Administrative expenses: **(1)** Professional fees | 2i(1) | | |
| **(2)** Contract administrator fees | 2i(2) | | |
| **(3)** Investment advisory and management fees | 2i(3) | | |
| **(4)** Other | 2i(4) | 8099 | |
| **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 8099 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 867206 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | -320937 |
| **l** Transfers of assets: | | | |
| **(1)** To this plan | 2l(1) | | 0 |
| **(2)** From this plan | 2l(2) | | 0 |

## 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: CAMPBELL TAYLOR & COMPANY **(2)** EIN: 68-0251243

**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 | | 19879 |
| **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
ROEBBELEN MANAGEMENT, INC. 401(K) PROFIT SHARING PLAN

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

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

**D** Employer Identification Number (EIN)
68-0421620

## 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): 94-1687665

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. ..... **3**

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

**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

**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):

*Financial Statements and*
*Independent Auditor's Report of*

**ROEBBELEN MANAGEMENT, INC.**
**401(k) PROFIT SHARING PLAN**

*December 31, 2011 and 2010*

**ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN**

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CTC CAMPBELL TAYLOR & COMPANY ♦ An Accountancy Corporation
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Steven A. Campbell
Stephen B. Taylor
Linda L. House
Kelly L. O'Brien
E. Preston Hatch

INDEPENDENT AUDITOR'S REPORT

To the Plan Committee
Roebbelen Management, Inc. 401(k) Profit Sharing Plan
El Dorado Hills, California

We were engaged to audit the financial statements of Roebbelen Management, Inc. 401(k) Profit Sharing Plan as of December 31, 2011, and for the year then ended, 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. The financial statements of the Plan as of December 31, 2010, were audited by other auditors prior to restatement. 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Bank of America, N.A., the trustee of the Plan. Their report dated September 15, 2011 indicated that because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rule and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

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 Bank of America, N.A., the trustee 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 trustee holds the Plan's investments and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2011, that the information provided to the plan administrator by the trustee 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 basic 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 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.

We have audited the adjustment described in Note 6 that was applied to restate the 2010 financial statements. In our opinion, such adjustment is appropriate and has been properly applied.

Campbell Taylor & Company
An Accountancy Corporation

September 17, 2012
Roseville, California

**ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
December 31, 2011 and 2010

| | 2011 | 2010 |
|---|---|---|
| Assets: | | *(restated)* |
| Investments, participant directed, at fair value | | |
| Money market funds | $ 1,533,295 | $ - |
| Mutual funds | 5,951,504 | 6,006,233 |
| Common collective trusts | - | 1,825,878 |
| Self-directed brokerage accounts | 2,033,218 | 2,023,338 |
| Cash | 100 | 152 |
| Total investments | 9,518,117 | 9,855,601 |
| Receivables: | | |
| Employer contribution receivable | 243,757 | 259,568 |
| Employee contributions receivable | 31,303 | 20,150 |
| Notes receivable from participants | 271,814 | 268,171 |
| Total assets | 10,064,991 | 10,403,490 |
| Liabilities: | | |
| Other liabilities | - | 12,904 |
| Net assets available for plan benefits | $ 10,064,991 | $ 10,390,586 |

The accompanying notes are an integral part of these financial statements.
See independent accountant's report

**ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the Year Ended December 31, 2011

| | 2011 |
|---|---|
| ADDITIONS TO NET ASSETS: | |
| Additions to net assets attributed to: | |
| Investment income (loss) | |
| Net depreciation in fair value of investments | $ (438,622) |
| Interest | 8,784 |
| Dividends | 125,046 |
| Total investment loss | (304,792) |
| Contributions: | |
| Employee contributions | 596,212 |
| Employer contributions | 243,757 |
| Total contributions | 839,969 |
| Total additions | 535,177 |
| DEDUCTIONS FROM NET ASSETS: | |
| Deductions from net assets attributed to: | |
| Benefits paid to participants | 859,107 |
| Administrative expenses | 1,665 |
| Total deductions | 860,772 |
| Net decrease | (325,595) |
| NET ASSETS AVAILABLE FOR PLAN BENEFITS: | |
| Beginning of year | 10,390,586 |
| End of year | $ 10,064,991 |

The accompanying notes are an integral part of these financial statements.
See independent accountant's report

## *NOTE 1:* DESCRIPTION OF PLAN

The following description of the Roebbelen Management, Inc. 401(k) Profit Sharing Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

### General

The Plan was established on January 1, 1987 and is a defined contribution 401(k) and profit sharing plan covering all eligible employees who have completed thirty (30) days of employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Eight employees of the Plan Sponsor act as the Plan Committee. Bank of America, N.A. serves as the plan trustee.

### Plan Year

The Plan year begins January 1 and ends December 31.

### Contributions

The Plan allows for the following types of contributions:

- *Employee Salary Deferral 401(k) Contributions*
  The Plan includes an elective salary deferral arrangement pursuant to Section 401(k) of the Internal Revenue Code (the "Code"). Employees may voluntarily contribute up to 75% of their eligible compensation, subject to various nondiscrimination tests and limitations prescribed by the Code.

- *Employer Safe Harbor Matching Contributions*
  The Plan Sponsor shall make safe harbor matching contributions to all participants equal to 100% of the first 3% of eligible compensation contributed as elective deferral contributions and 50% of the next 2% of the eligible compensation contributed as elective deferral contributions. The Plan Sponsor made safe harbor matching contributions of $243,757 for the Plan year ended December 31, 2011.

- *Employer Discretionary Profit Sharing Contributions*
  The Plan Sponsor may elect to make profit sharing contributions at its discretion to plan members that are credited with at least 1,000 hours of service and are employed on the last day of the Plan year. Any amount determined by the Plan Sponsor is allocated to the participant's account based on their eligible Plan year compensation as it bears to the total eligible compensation of all participants eligible to share in the contribution. The Plan Sponsor did not make a discretionary profit sharing contribution for the Plan year ended December 31, 2011.

- *Employer Discretionary Matching Contributions*
  The Plan Sponsor may elect to contribute an amount up to 125% of the first 6% of each participant's eligible compensation. Participants must be employed on the last day of the Plan year in order to be eligible for a discretionary matching contribution. The Plan Sponsor did not make a discretionary matching contribution for the Plan year ended December 31, 2011.

- *Employee Rollover Contributions*
  Employees may make rollover contributions from another qualified plan.

### Participant Accounts

The Plan allows each participant the ability to self-direct contributions among various investment options. A participant is allowed to invest their account in any one of the funds or combination of funds.

*NOTE 1:* **DESCRIPTION OF PLAN (CONTINUED)**

**Allocations**
Investment earnings and losses are allocated to participants' accounts based on the earnings or losses of the investments selected.

**Vesting**
Participants are always 100% vested in their voluntary contributions and employer safe harbor matching contributions. Discretionary employer contributions and gains/losses credited thereon vest over a six-year period as follows:

| | |
|---|---|
| Less than 2 years credited service | 0% |
| After 2 years credited service | 20% |
| After 3 years credited service | 40% |
| After 4 years credited service | 60% |
| After 5 years credited service | 80% |
| After 6 years credited service | 100% |

For vesting purposes, a year of service is equivalent to 1,000 hours of service during the Plan year.

**Forfeitures**
The Plan allows forfeitures to be first used to reduce any employer contributions and second to offset any administrative expenses of the Plan. Forfeitures of $6,434 were used to reduce 2010 employer contributions funded during the year ended December 31, 2011. Forfeited amounts totaling $4,980 and $6,434 were available for reduction of employer contributions or offset of administrative expenses for the years ended December 31, 2011 and 2010, respectively.

**Retirement**
Normal retirement under the Plan is age 59½.

**Payment of Benefits**
Payment of benefits may be made at the following times under the Plan: 1) normal retirement; 2) termination of employment of the participant; 3) total and permanent disability; 4) upon demonstration of financial hardship; or 5) death of the participant. Benefit payments may be distributed to participants in a single lump sum or installments.

**Notes Receivable From Participants**
The Plan allows participants to borrow from their account. Participants may borrow an amount equal to the lesser of $50,000 or 50% of their non-forfeitable vested balance. Borrowings bear interest and are due within five years, or 15 years if for the acquisition of a principal residence. Loans are valued at unpaid principle plus accrued but unpaid interest.

**Administrative Expenses**
All administrative expenses of the Plan are paid by the Plan or the Plan Sponsor at the discretion of the Plan Committee. Expenses related to specific participant transactions are charged to the respective participant's account.

*NOTE 2*: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**
The financial statements of the Plan are maintained on the accrual basis of accounting.

*NOTE 2:* **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Investment Valuation and Income Recognition**

Investments in money market funds, mutual funds and self-directed brokerage accounts are stated at fair market value using quoted market prices when available. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. Increases in the unit value of investments are reflected in each participant's self-directed account. Investments are valued daily.

**Income Taxes**

The Plan has adopted a prototype plan which has obtained a favorable opinion letter on March 31, 2008, in which the Internal Revenue Service stated that the Plan is acceptable under Section 401 of the Code. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Plan management has determined that as of December 31, 2011 there are no uncertain tax positions taken or expected to be taken that would require recognition or disclosure in the financial statements. The Plan is subject to routine audits by taxing authorities; however there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2008.

**Estimates and Assumptions**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*NOTE 3*: **INVESTMENTS**

At December 31, 2011, investments included a money market fund and a mutual fund that represented 5% or more of the net assets available for Plan benefits as follows:

| Identity | 2011 |
|---|---|
| Retirement Reserves Money Fund | $ 1,485,918 |
| PIMCO Total Return Fund CL A GM | $ 510,831 |

At December 31, 2010, investments included mutual funds and a common collective trust that represented 5% or more of net assets available for Plan benefits as follows:

| Identity | 2010 |
|---|---|
| ML Ret Preservation Trust | $ 1,671,240 |
| PIMCO Total Return Fund CL A GM | $ 877,866 |
| American Europacific Growth Fund R3 GM | $ 620,741 |
| American Growth Fund of America R3 | $ 586,037 |
| Oppenheimer Global Fund | $ 554,932 |

*NOTE 3:* **INVESTMENTS (CONTINUED)**

The Plan's investments, including gains and losses on investments bought and sold as well as held during the year, depreciated in value as follows:

| | 2011 |
|---|---|
| Mutual funds | $ (405,301) |
| Self-directed brokerage accounts | (33,321) |
| | $ (438,622) |

*NOTE 4:* **INFORMATION CERTIFIED BY THE TRUSTEE**

The Plan's investments are held by Bank of America, N.A., the trustee. The following amounts are included in the December 31, 2011 financial statements and were taken directly from statements provided and certified as complete and accurate by Bank of America, N.A.:

| | 2011 | 2010 |
|---|---|---|
| Money market funds | $ 1,533,295 | $ - |
| Mutual funds | $ 5,951,504 | $ 6,006,233 |
| Common collective trusts | $ - | $ 1,825,878 |
| Self-directed brokerage accounts | $ 2,033,218 | $ 2,023,338 |
| Cash | $ 100 | $ 152 |
| Net depreciation in fair value of investments | $ (438,622) | |
| Interest | $ 8,784 | |
| Dividends | $ 125,046 | |

*NOTE 5:* **PLAN TERMINATION**

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

*NOTE 6:* **RESTATEMENT**

Subsequent to issuance of the other auditor's report plan management restated the 2010 financial statements to recognize previously unreported employee salary deferral and employer safe harbor matching contributions for the 2010 Plan year. These contributions were receivable to the Plan as of December 31, 2010. The 2010 financial statements were restated as follows:

| | |
|---|---|
| Net assets available for plan benefits, at December 31, 2010, as reported | $ 10,110,868 |
| Restatements: | |
| Additional 2010 employer safe harbor matching contribution | 259,568 |
| Additional 2010 employee salary deferral contributions | 20,150 |
| Net assets available for plan benefits, at December 31, 2010, as restated | $ 10,390,586 |

*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 that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for Plan benefits.

*NOTE 8:* **FAIR VALUE MEASUREMENTS**

The Financial Accounting Standards Board established a hierarchy that prioritizes the inputs for valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs include quoted market prices for identical or similar assets or liabilities in active or inactive markets or inputs other than quoted prices that are observable or corroborated by observable market data for the asset or liability; and Level 3 inputs have the lowest priority and are unobservable and significant to the fair value measurement. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

The asset 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.

Money market funds have underlying short-term investments with quoted prices in active markets to preserve the value of the investment at $1.00 per share. Mutual funds are valued using quoted market prices available on active markets. Self-directed brokerage accounts include additional mutual funds and common stocks which are valued using quoted market prices available on active markets. Common collective trusts represent the Plan's investment in the Merrill Lynch Retirement Preservation Trust. These are common collective trusts for which the net asset value is based on the market value of its underlying investments. As of December 31, 2011 the Plan no longer holds any investments in common collective trusts.

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

| | Assets at Fair Value as of December 31, 2011 | | |
|---|---|---|---|
| | Level 1 | Level 2 | Level 3 |
| Mutual funds: | | | |
| Small-cap | $ 457,325 | $ - | $ - |
| Mid-cap | 718,197 | - | - |
| Large-cap | 1,705,074 | - | - |
| International | 1,710,165 | - | - |
| Fixed income | 1,322,792 | - | - |
| Growth | 37,951 | - | - |
| Total mutual funds | 5,951,504 | - | - |
| Self-directed brokerage accounts | 2,033,218 | - | - |
| Money market funds | | | |
| Stable value | 1,533,295 | - | - |
| Total assets at fair value | $ 9,518,017 | $ - | $ - |

*NOTE 8:* **FAIR VALUE MEASUREMENTS (CONTINUED)**

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

| | Assets at Fair Value as of December 31, 2010 | | |
|---|---|---|---|
| | Level 1 | Level 2 | Level 3 |
| Mutual funds: | | | |
| Small-cap | $ 400,558 | $ - | $ - |
| Mid-cap | 611,557 | - | - |
| Large-cap | 2,123,280 | - | - |
| International | 1,774,691 | - | - |
| Fixed income | 1,075,329 | - | - |
| Growth | 20,818 | - | - |
| Total mutual funds | 6,006,233 | - | - |
| Self-directed brokerage accounts | 2,023,338 | - | - |
| Common collective trusts | | | |
| Stable value | - | 1,825,878 | - |
| Total assets at fair value | $ 8,029,571 | $ 1,825,878 | $ - |

*NOTE 9:* **PARTY-IN-INTEREST TRANSACTIONS**

Fees paid by the Plan for investment management services are recorded in net depreciation in the fair value of investments. Administrative fees are paid to Merrill Lynch for recordkeeping services. Plan investments include notes receivable from participants. The transactions and investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules of ERISA.

*NOTE 10:* **RECONCILIATION TO FORM 5500**

The following is reconciliation of net assets available for plan benefits, contributions, and administrative expenses per the financial statements to the form 5500:

| | 2011 | 2010 |
|---|---|---|
| Net assets per Form 5500 | $ 9,789,931 | $ 10,110,868 |
| Contributions receivable not included in 5500 | 275,060 | 279,718 |
| Net assets available for plan benefits as reported | $ 10,064,991 | $ 10,390,586 |

| | 2011 |
|---|---|
| Contributions per Form 5500 | $ 851,061 |
| Change in contributions receivable not included in 5500 | (4,658) |
| Forfeitures used to reduce 2010 employer contribution | (6,434) |
| Contributions as reported | $ 839,969 |

*NOTE 10:* **RECONCILIATION TO FORM 5500 (CONTINUED)**

| | 2011 |
|---|---|
| Administrative expenses per Form 5500 | $ 8,099 |
| Forfeitures used to reduce 2010 employer contribution | (6,434) |
| Administrative expenses as reported | $ 1,665 |

*NOTE 11:* **SUBSEQUENT EVENTS**

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through September 17, 2012, the date the financial statements were available to be issued, and management has determined that no subsequent events have occurred that should be disclosed.

SUPPLEMENTARY INFORMATION

**ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN**

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
ATTACHMENT TO SCHEDULE H PART IV 4a
EIN 68-0421620
PLAN NO. 001
December 31, 2011

| Plan Year(s) Ending | Participant Contributions Transferred Late to the Plan | | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|---|---|---|---|---|
| 12/31/05 - 12/31/10 | $ 5,994 | * | $ - | $ 5,994 | $ - | $ - |
| 12/31/2011 | $ 13,885 | ** | $ - | $ 13,885 | $ - | $ - |
| | $ 19,879 | | $ - | $ 19,879 | $ - | $ - |

* Includes loan repayments of $3,455
** Includes loan repayments of $1,799

**ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN**

SCHEDULE OF ASSETS HELD AT END OF YEAR
ATTACHMENT TO SCHEDULE H PART IV 4i
EIN 68-0421620
PLAN NO. 001
December 31, 2011

| (a) | (b) Identity | (c) Description | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | Money Market Funds | | | |
| | Retirement Reserves Money Fund | Money Market Fund | - | $ 1,485,918 |
| | Retirement GM Reserves Money Fund | Money Market Fund | - | 47,377 |
| | Total Money Market Funds | | | 1,533,295 |
| | Mutual Funds | | | |
| | PIMCO Total Return Fund CL A GM | Mutual Fund | - | 510,831 |
| | American Growth Fund of America R3 | Mutual Fund | - | 502,156 |
| | PIMCO Unconstrained GM Bond | Mutual Fund | - | 500,823 |
| | Oppenheimer Global Bond Fund | Mutual Fund | - | 492,080 |
| | American Europacific Growth Fund R3 GM | Mutual Fund | - | 389,871 |
| | Blackrock Global Allocation A GM | Mutual Fund | - | 357,231 |
| | Goldman Sachs Mid Cap Value A GM | Mutual Fund | - | 283,241 |
| | American Europacific Growth Fund R3 | Mutual Fund | - | 282,723 |
| | Blackrock Equity Dividend A GM | Mutual Fund | - | 275,757 |
| | American Fundamental Invs R3 GM | Mutual Fund | - | 252,944 |
| | American Fundamental Invs R3 | Mutual Fund | - | 229,564 |
| | American Growth Fund of America R3 GM | Mutual Fund | - | 215,931 |
| | Blackrock Capital Appreciation GM CL A | Mutual Fund | - | 187,465 |
| | Franklin Small Cap Value CL A GM | Mutual Fund | - | 185,410 |
| | ING International Small Cap A | Mutual Fund | - | 183,498 |
| | Munder Midcap Core Growth GM | Mutual Fund | - | 176,184 |
| | Goldman Sachs Mid Cap Value A | Mutual Fund | - | 140,205 |
| | Blackrock Equity Dividend A | Mutual Fund | - | 136,274 |
| | PIMCO Total Return Fund CL A | Mutual Fund | - | 123,673 |
| | Fidelity Adv Small Cap CL T | Mutual Fund | - | 120,881 |
| | Munder Midcap Core Growth | Mutual Fund | - | 118,567 |
| | Fidelity Adv Small Cap CL T GM | Mutual Fund | - | 111,608 |
| | Blackrock S & P 500 Index Fund CL I | Mutual Fund | - | 92,448 |
| | Franklin Small Cap Value CL A | Mutual Fund | - | 39,415 |
| | Oppenheimer Developing Markets CL A | Mutual Fund | - | 37,951 |
| | Blackrock Global Allocation A | Mutual Fund | - | 4,762 |
| | John Hancock Small Cap Equity CL A | Mutual Fund | - | 11 |
| | Total Mutual Funds | | | 5,951,504 |
| | Self-Directed Brokerage Accounts | | | |
| | PIMCO All Asset Allocation | Mutual Fund | - | 311,434 |
| | American Income Fund of America | Mutual Fund | - | 255,832 |
| | Blackrock Global | Mutual Fund | - | 247,557 |
| | PIMCO Investment Grade | Mutual Fund | - | 225,449 |

**ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN**

SCHEDULE OF ASSETS HELD AT END OF YEAR (CONTINUED)

| (a) | (b) Identity | (c) Description | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | American Fundamental Investor | Mutual Fund | - | 195,514 |
| | American New Perspective | Mutual Fund | - | 176,245 |
| | American Growth Fund | Mutual Fund | - | 176,081 |
| | American Europacific | Mutual Fund | - | 166,077 |
| | PIMCO Total Return | Mutual Fund | - | 70,888 |
| | BIF Money Fund | Money Market Fund | - | 53,094 |
| | American New World | Mutual Fund | - | 45,867 |
| | Microsoft Corp | Common Stock | - | 41,536 |
| | PIMCO Unconstrained Bond | Mutual Fund | - | 27,195 |
| | PIMCO Commodity Real Estate | Mutual Fund | - | 22,796 |
| | FedEx Corp Delaware | Common Stock | - | 16,702 |
| | Cash | Cash | - | 951 |
| | Total Self-Directed Brokerage Accounts | | | 2,033,218 |
| | Cash | | - | 100 |
| | Total Investments | | - | 9,518,117 |
| * | Notes receivable from participants | Interest from 3.25% to 8.25% | - | 271,814 |
| | Total Assets Held at End of Year | | | $ 9,789,931 |

* Party-in-interest

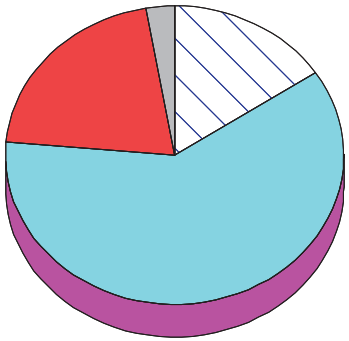
*Cost basis omitted as all investments are participant directed*

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

ROEBBELEN MANAGEMENT, INC.
401K PROFIT SHARING PLAN
CONSOLIDATION

## ALLOCATION OF PLAN ASSETS



- 15.66% MONEY MARKET
- 20.77% OTHER ASSETS
- 0.00% PENDING SETTLEMENT FUNDS
- 60.79% MUTUAL FUNDS
- 2.78% LOANS
- 0.00% ACCRUED INCOME

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| MONEY MARKET | | | | | |
| RETIREMENT RESERVES MONEY FUND | 1,485,918.0600 | 1.000 | 1,485,918.06 | 1,485,918.06 | 15.18% |
| RETIREMENT GM RESERVE MONEY FD | 47,224.7200 | 1.000 | 47,224.72 | 47,224.72 | 0.48% |
| TOTAL MONEY MARKET | | | 1,533,142.78 | 1,533,142.78 | 15.66% |
| MUTUAL FUNDS | | | | | |
| MUNDER MIDCAP CORE GROWTH | 4,295.8971 | 27.600 | 99,877.52 | 118,566.76 | 1.21% |
| MUNDER MIDCAP CORE GRTH GM | 6,383.4823 | 27.600 | 156,862.90 | 176,184.11 | 1.80% |
| AMERICAN GROWTH FD OF AMER R3 | 17,725.2278 | 28.330 | 507,502.00 | 502,155.70 | 5.13% |
| AMERICAN GRTH FD OF AMER R3 GM | 7,621.9878 | 28.330 | 218,380.85 | 215,930.91 | 2.21% |
| AMERICAN EUROPACIFIC GR FD R3 | 8,190.1088 | 34.520 | 321,867.98 | 282,722.56 | 2.89% |
| AMERICAN EUROPACIF GR FD R3 GM | 11,294.0600 | 34.520 | 441,170.23 | 389,870.95 | 3.98% |

Balances include the effect of pending trades

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

ROEBBELEN MANAGEMENT, INC.
401K PROFIT SHARING PLAN
CONSOLIDATION

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| AMERICAN FUNDAMENTAL IVNST R3 | 6,499.5590 | 35.320 | 275,829.79 | 229,564.42 | 2.34% |
| AMERICAN FUNDAMNTL IVNST R3 GM | 7,161.4997 | 35.320 | 266,585.46 | 252,944.17 | 2.58% |
| PIMCO UNCONSTRAINED GM BOND | 45,989.2271 | 10.890 | 509,444.00 | 500,822.68 | 5.12% |
| BLACKROCK CAPITAL APP GM CL A | 8,973.9052 | 20.890 | 200,703.88 | 187,464.88 | 1.91% |
| JOHN HANCOCK SM CAP EQTY CL A | 0.5063 | 22.340 | 0.00 | 11.31 | 0.00% |
| BLACKROCK GLOBAL ALLOC A | 262.2149 | 18.160 | 5,112.45 | 4,761.82 | 0.05% |
| BLACKROCK GLOBAL ALLOC A GM | 19,671.2885 | 18.160 | 383,528.50 | 357,230.60 | 3.65% |
| BLACKROCK EQ DIVIDEND A | 7,508.2328 | 18.150 | 109,027.85 | 136,274.43 | 1.39% |
| BLACKROCK EQ DIVIDEND A GM | 15,193.2120 | 18.150 | 224,638.84 | 275,756.80 | 2.82% |
| ING INTERNATIONAL SMALLCAP A | 5,644.3429 | 32.510 | 179,485.15 | 183,497.59 | 1.87% |
| FRANKLIN SMALL CAP VALUE CL A | 962.7628 | 40.940 | 36,521.66 | 39,415.51 | 0.40% |
| FRANKLIN SML CAP VALUE CL A GM | 4,528.8139 | 40.940 | 176,351.34 | 185,409.64 | 1.89% |
| OPPENHEIMER DEV MKTS FD CL A | 1,294.3957 | 29.320 | 42,743.73 | 37,951.68 | 0.39% |
| PIMCO TOTAL RETURN FUND CL A | 11,377.4420 | 10.870 | 122,974.51 | 123,672.79 | 1.26% |
| PIMCO TOT RET FD CL A GM | 46,994.5737 | 10.870 | 506,091.79 | 510,831.02 | 5.22% |
| BLACKROCK S&P500 INDEX I | 6,018.7329 | 15.360 | 95,911.52 | 92,447.74 | 0.94% |
| GOLDMAN SACHS MID CAP VAL A | 4,202.7928 | 33.360 | 143,090.67 | 140,205.17 | 1.43% |
| GOLDMAN SACHS MID CAP VAL A GM | 8,490.4263 | 33.360 | 289,345.36 | 283,240.62 | 2.89% |
| FIDELITY ADV SMALL CAP FD CL T | 5,834.0347 | 20.720 | 129,843.16 | 120,881.20 | 1.23% |
| FIDELITY ADV SMALL CAP T GM | 5,386.4968 | 20.720 | 119,530.06 | 111,608.21 | 1.14% |

Balances include the effect of pending trades

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

ROEBBELEN MANAGEMENT, INC.
401K PROFIT SHARING PLAN
CONSOLIDATION

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| OPPENHEIMER GLOBAL FUND | 9,105.8548 | 54.040 | 504,158.56 | 492,080.39 | 5.03% |
| TOTAL MUTUAL FUNDS | | | 6,066,579.76 | 5,951,503.66 | 60.79% |
| OTHER ASSETS | | | | | |
| SELF-DIRECT ACCT | 2,033,217.5800 | 1.000 | 2,033,217.58 | 2,033,217.58 | 20.77% |
| LOANS | | | | | |
| LOAN FUND | 271,813.8400 | 1.000 | 271,813.84 | 271,813.84 | 2.78% |
| PENDING SETTLEMENT FUNDS | | | | | |
| PENDING SETTLEMENT FUND | 100.0000 | 1.000 | 100.00 | 100.00 | 0.00% |
| INVESTMENT TOTAL | | | 9,904,853.96 | 9,789,777.86 | 100.00% |
| UNINVESTED CASH | | | 0.00 | 0.00 | 0.00% |
| ACCRUED INCOME | | | 152.23 | 152.23 | 0.00% |
| CASH | | | 0.00 | 0.00 | 0.00% |
| TOTAL ASSETS | | | 9,905,006.19 | 9,789,930.09 | 100.00% |

The balance in the cash fund may be temporarily invested in the BIF Money Fund. Additional amounts not reported as cash may also be invested in the BIF Money Fund pending settlement of trades.

Balances include the effect of pending trades