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 10/01/2011 and ending 09/30/2012

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
PROVOST & PRITCHARD, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 10/01/1998

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

PROVOST & PRITCHARD CONSULTING GROUP

286 W CROMWELL AVENUE
FRESNO, CA 93711-6162

2b Employer Identification Number (EIN) 94-2187078

2c Sponsor's telephone number 559-449-2700

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.	07/03/2013	RUSSELL A. MCKAY
	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")
PROVOST & PRITCHARD CONSULTING GROUP

286 W CROMWELL AVENUE
FRESNO, CA 93711-6162

3b Administrator's EIN
94-2187078

3c Administrator's telephone number
559-449-2700

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**	122
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**	90
b	Retired or separated participants receiving benefits	**6b**	2
c	Other retired or separated participants entitled to future benefits	**6c**	13
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	105
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	106
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	106
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2I 2O

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)		**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

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 10/01/2011 and ending 09/30/2012

A Name of plan
PROVOST & PRITCHARD, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROVOST & PRITCHARD CONSULTING GROUP

D Employer Identification Number (EIN)
94-2187078

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	98410	3281
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	681	580
(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)	318476	278991
(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)	1210639	1488773
	(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	1628206	1771625
	Liabilities			
g	Benefit claims payable	1g	96591	
h	Operating payables	1h	2630	
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		50
k	Total liabilities (add all amounts in lines 1g through1j)	1k	99221	50
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1528985	1771575

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)		
	(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)		0
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)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	5389	
	(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)		5389
	(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)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	329204	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		329204
(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)		
c Other income	2c		215
d Total income. Add all **income** amounts in column (b) and enter total	2d		334808
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	92218	
(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)		92218
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		92218
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		242590
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) [X] Unqualified (2) [ ] Qualified (3) [ ] Disclaimer (4) [ ] Adverse

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

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

(1) Name: MORSE WITTWER SAMPSON, LLP (2) EIN: 26-2521787

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		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**		X	

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 10/01/2011 and ending 09/30/2012

A Name of plan
PROVOST & PRITCHARD, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROVOST & PRITCHARD CONSULTING GROUP

D Employer Identification Number (EIN)
94-2187078

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): 94-2187078

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):

PROVOST & PRITCHARD, INC.
EMPLOYEE STOCK OWNERSHIP
PLAN AND TRUST

FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULE

AUDITED
SEPTEMBER 30, 2012

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MWS
MORSE WITTWER
SAMPSON, LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Christopher B. Morse
Sheryl E. Morse
Kenneth T. Wittwer
Doug A. Sampson
Robert S. Swanton

Kristina L. Dritsas
Jodi G. Nemeth
Samuel P. Babcock
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To the Trustees
Provost & Pritchard, Inc. Employee Stock Ownership Plan and Trust
Fresno, California

We were engaged to audit the statements of net assets available for benefits of Provost & Pritchard, Inc. Employee Stock Ownership Plan and Trust (the "Plan") as of September 30, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended September 30, 2012. The financial statements are the responsibility of the Plan's management.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Provost & Pritchard, Inc. Employee Stock Ownership Plan and Trust as of September 30, 2012 and 2011, and the changes in net assets available for benefits for the year ended September 30, 2012, in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule listed in the accompanying index is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements and certain additional procedures, including comparing and reconciling such information directly to

the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the information is fairly stated in all material respects in relation to the financial statements as a whole.

As discussed in Notes 1 and 8, the Plan sponsor elected to freeze the Plan effective August 1, 2010.

Morse Wittwer Sampson, LLP

July 1, 2013
Morse Wittwer Sampson, LLP
Fresno, California

PROVOST & PRITCHARD, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30, 2012 and 2011

	2012	2011
ASSETS		
Cash and Cash Equivalents	**$ 3,861**	$ 3,102
Investments at Fair Value:		
Common stock of Provost & Pritchard Engineering Group, Inc.	**1,488,773**	1,210,639
Mutual funds	**278,991**	318,476
Total investments at fair value	**1,767,764**	1,529,115
Total assets	**1,771,625**	1,532,217
LIABILITIES		
Operating Payables	**50**	3,232
Net assets available for benefits	**$ 1,771,575**	$ 1,528,985

See Independent Auditor's Report and Notes to Financial Statements.

PROVOST & PRITCHARD, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended September 30, 2012

Additions to Net Assets Attributed to:		
Investment Income		
Net unrealized appreciation in fair value of common stock	$	278,134
Net unrealized appreciation in fair value of mutual funds		51,070
Dividend income		5,389
Other income		2,302
Total additions		336,895
Deductions from Net Assets Attributed to:		
Benefits paid to participants		92,218
Administrative expenses		2,087
Total deductions		94,305
Increase in net assets		242,590
Net Assets Available for Benefits:		
Beginning of year		1,528,985
End of year	$	1,771,575

See Independent Auditor's Report and Notes to Financial Statements.

Note 1. Description of the Plan

The following description of the Provost & Pritchard, Inc. Employee Stock Ownership Plan (the "Plan") provides only general information. Participants should refer to the Plan's agreement for a more complete description of the Plan's provisions.

General: The Plan is intended to qualify under Internal Revenue Code (the "Code") sections 401(a) and 501(a) and is created to enable eligible employees of Provost & Pritchard Engineering Group, Inc., (the "Company") to acquire shares of Company stock and to provide retirement funds and benefits in the event of disability. The Plan is intended to constitute a stock bonus employee stock ownership plan ("ESOP"), within the meaning of Code section 4975(e)(7) and Employee Retirement Income Security Act of 1974 ("ERISA") section 407(d)(6), which will invest primarily in Company stock pursuant to ERISA sections 407(b)(1) and 407(d). The Plan sponsor and administrator is Provost & Pritchard Engineering Group, Inc. Effective August 1, 2010, the Plan sponsor froze the Plan. Accordingly, no new participants were allowed to enter the Plan, and employer contributions were no longer made.

Eligibility: Eligible employees shall become a participant as of October 1st or April 1st coinciding with or following the date on which he/she has attained eighteen (18) years of age and has completed one (1) full year of service in which he/she is credited with at least 1,000 hours of service. Effective August 1, 2010, no new participants were allowed to enter the Plan.

Employer Contributions: The Company makes discretionary contributions to the Plan in such amounts as determined by the Company's board of directors. These contributions are credited to the Plan accounts as of the last day of each plan year. Participants are not entitled to make contributions to the Plan. Rollovers are only accepted from plans sponsored by the Company, and shall only be accepted in the Administrative Committee's discretion. Effective August 1, 2010, employer contributions were no longer made to the Plan.

Payment of Benefits: No distributions from the Plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), terminates employment with the Company, or exercises the in-service option. Distributions of a Participant's account, including his or her Company stock, shall be made entirely in cash or, at the board of directors' discretion, in stock. Any balance in the Participant's account held in shares of Company Stock shall first be liquidated at fair market value within the Plan, with the value of the account distributed in cash.

Voting Rights: Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee shall vote any unallocated shares for which directions are neither received from Participants nor required from Participants due to the matters being voted.

Note 1. Description of the Plan (Continued)

Participant Accounts: The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account shall reflect the amounts allocated thereto and distributed therefrom and such other information that affects the value of such account pursuant to the Plan. The value of a participant's account on any date shall be its value as determined on the coincident or immediately preceding valuation date, plus any contribution or other amounts subsequently credited thereto, and less any distributions subsequently made therefrom. As of each valuation date and prior to any allocation of contributions and forfeitures to be made as of such date, the net income or loss of the General Trust Fund and the Company Stock Fund since the preceding valuation date, including the net Company Stock appreciation or depreciation, shall be allocated to each participant's account in the ratio that the value, as of the preceding valuation date, of each such account held in the General Trust Fund or the Company Stock Fund, respectively, bears to the value, as of the preceding valuation date, of all such accounts invested in the General Trust Fund or the Company Stock Fund respectively. Company contributions and forfeitures shall be allocated as of the last day of the Plan Year to the account of each eligible participant in the ratio that such eligible participant's compensation for such plan year, bears to the aggregate compensation of all participants.

Vesting: The interest of each participant in his account shall become vested and non-forfeitable in accordance with the following schedule:

Years of Service	Amount
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 or more years	100%

Effective August 1, 2010, all participants became fully vested in their account balances.

Put Option: Under Federal income tax regulations, the employer stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair value of the stock. The Company can pay for the purchase with interest over a period of five (5) years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Note 1. Description of the Plan (Continued)

Diversification: Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. A participant who has attained age fifty-five (55) and completed at least ten (10) years of service may elect to diversify a portion of the balance in his/her "company stock account". Diversification is offered to each eligible participant over a six (6) year period. In each of the first five (5) years, a participant may diversify up to 25% of the number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. Participants who elect to diversify receive a cash distribution that may be eligible for rollover.

Forfeitures: Forfeitures shall be allocated as of the last day of the plan year to the account of each eligible participant, in the ratio that such eligible participant's compensation for the plan year, bears to the aggregate compensation of all eligible participants. There were no forfeitures allocated to participants at September 30, 2012. Effective August 1, 2010, all participants became fully vested in their account balances.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting: The financial statements of the Plan are prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Trustee to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: Investments in the common stock of Provost & Pritchard Engineering Group, Inc. are reported at fair value based on an independent appraisal and business valuation performed. Increases or decreases in the fair value of the common stock are recorded as unrealized gains or losses during the applicable Plan year. Investments in mutual funds are also reported at fair value based on quoted market prices. See Note 6 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported on the specific identification method.

Payment of Benefit: Benefit payments to participants are recorded upon distribution.

Note 2. Summary of Significant Accounting Policies (Continued)

Administrative Expenses: All operating expenses, or expenses of maintaining the Plan, are paid by the Company. Fees incurred as a result of recordkeeping and compliance of the Plan are assessed directly to participant accounts on a pro-rata basis, based on account balances as of the Plan's valuation date. Expenses incurred by the Plan as a result of participant processing elections or a participant's unrelated Plan activities, are also assessed directly against such participant's account balance.

Note 3. Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated December 2, 2002, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been restated and amended with a pre-approved prototyped plan document since receiving its determination letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

The Plan recognizes the effect of income tax positions only if those positions are more likely than not of being sustained (uncertain tax positions). The Plan does not believe its financial statements include any uncertain tax positions.

The Plan remains subject to examinations by the Internal Revenue Service and Department of Labor for Plan years 2010 through 2012.

Note 4. Administration of Plan Assets

The Plan's assets, which consist of common stock of the Company, cash and cash equivalents, and mutual funds, are held by the Trustee of the Plan.

Company contributions are held and managed by the Trustee, which invests cash received, interest, and dividend income; and makes distributions to participants. There were no contributions made to the Plan during the year ended September 30, 2012.

Certain administrative functions are performed by officers or employees of the Company, or the third-party administrator. No such officer or employee receives compensation from the Plan. The third-party administrator receives fees in accordance with the provisions of the service contract.

Note 5. Investments

The Plan's investments in the Company's common stock at September 30, 2012 is as follows:

Number of Shares	Fair Value
53,902	$ 1,488,773

Note 6. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2012:

	Assets at Fair Value as of September 30, 2012			
	Level 1	Level 2	Level 3	Total
Mutual Fund:				
Asset Allocation Fund	$ 278,991	$ -	$ -	$ 278,991
Company Common Stock	-	-	1,488,773	1,488,773
Total assets at fair value	$ 278,991	$ -	$ 1,488,773	$ 1,767,764

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This 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, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end on the active market where the individual securities are traded.

Note 6. Fair Value Measurements (Continued)

Level 3 Fair Value Measurements

The fair value of the Company common stock is determined by an annual independent appraisal. This appraisal was based on a combination of market and income valuation approaches consistent with prior years. The appraiser took into account discounted cash flow method, merger and acquisition method, and guideline public company method. The appraiser also considered a Zweig White Valuation Survey and the Company's buy-sell agreement.

The Plan's Trustees, under the supervision of the Company's Board of Directors, determines the fair value measurement policies and procedures in consultation with the Company's chief financial officer. Those policies and procedures are reassessed at least annually to determine if the current valuation techniques are still appropriate. At that time, the unobservable inputs used in the fair value measurements are evaluated and adjusted, as necessary, based on current market conditions and other third-party information.

The following table provides further details of this Level 3 fair value measurement at September 30, 2012:

Qualitative Information about Level 3 Fair Value Measurements

Valuation Techniques	Unobservable Input	Range
Discounted Cash Flow Method	Discount rate	19.04%
	Long-term revenue growth	3.0%
	EBITDA margin	8.0% - 10.0%
	Discount for lack of marketability	6.74%
	Discount for minority interest	22.4%
Capitalization of Earnings Method	Capitalization rate	17.2%
	Adjusted EBITDA	$1,417,911
	Discount for lack of marketability	6.74%
	Discount for minority interest	22.4%
Guideline Public Company Method	Sales multiple	0.27 – 0.50
	EBITDA multiple	5.98 – 7.78
	Discount for lack of marketability	6.74%
Zweig White Valuation Survey	Revenue capitalization multiple	0.49
	Earnings capitalization multiple	3.43
Buy-Sell Agreement	Stockholder's equity	$2,974,567
	Weighted average earnings	$1,898,534

Note 6. Fair Value Measurements (Continued)

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended September 30, 2012:

	Common Stock
Balance, beginning of year	$ 1,210,639
Appreciation in fair value	278,134
Balance, end of year	$ 1,488,773

The Plan's policy is to recognize transfers into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the year ended September 30, 2012, there were no significant transfers into or out of Level 3.

Note 7. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the financial statements as of and for the year ended September 30, 2012 to Form 5500:

	Form 5500	Financial Statements	Difference
Net assets, beginning	$ 1,528,985	$ 1,528,985	$ -
Cash & cash equivalents	3,861	3,861	-
Investments at fair value	1,767,764	1,767,764	-
Benefits payable	-	-	-
Operating payables	(50)	(50)	-
Investment income	329,204	329,204	-
Dividend income	5,389	5,389	-
Other income	215	2,302	2,087
Benefits paid to participants	(92,218)	(92,218)	-
Administrative expenses	-	(2,087)	(2,087)
Net assets, ending	$ 1,771,575	$ 1,771,575	$ -

The reconciliation above reflects a reclassification from other income to administrative expenses.

Note 8. Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Participants become 100% vested in the Company's contribution in the event of termination or freeze of the Plan. As discussed in Note 1, the Plan sponsor has elected to freeze the Plan as of August 1, 2010. As a result, no new participants were allowed in the Plan, and employer contributions were no longer made to the Plan. Accordingly, all participants are fully vested. As of the date of these financial statements, the Company has not expressed any intent to terminate or otherwise liquidate the Plan.

Note 9. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with 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 benefits.

Note 10. Subsequent Events

The date to which events occurring after September 30, 2012, the date of the most recent statement of net assets available for benefits, have been evaluated for possible adjustment to the financial statements or disclosure is July 1, 2013, which is the date on which the financial statements were available to be issued. There were no subsequent events required to be disclosed.

SUPPLEMENTARY SCHEDULE

PROVOST & PRITCHARD, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST
EMPLOYER I.D. 94-2187078 - PLAN #002

SCHEDULE H, ITEM 4I - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AS OF SEPTEMBER 30, 2012

(a)	(b) Identity of Issuer, 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
*	Provost & Pritchard Engineering Group, Inc.	53,902 Shares of Common Stock	**	$ 1,488,773
	Fidelity Investments	Fidelity Asset Manager 20%, 20,835.799 units	**	278,991
	Bank of the West	Non-Interest Bearing Cash	**	3,281
	Fidelity Investments	Interest Bearing Cash	**	580
				$ 1,771,625

* Represents a party-in-interest

** Pursuant to instructions for Form 5500, Schedule H, Part IV, Line I, a special rule exempts disclosure of the cost of investments for plans with participant-directed transactions. Because the Plan qualifies under this special rule, no cost is disclosed.

See Independent Auditor's Report.

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PROVOST & PRITCHARD, INC. EMPLOYEE STOCK OWNERSHIP PLAN **EIN:** 94-2187078

Plan Sponsor's Name PROVOST & PRITCHARD CONSULTING GROUP **PN:** 002

(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
	FIDELITY ASSET MANAGER	MUTUAL FUND		278,991
*	PROVOST & PRITCHARD, INC.	EMPLOYER STOCK		1,488,773
	FIDELITY CASH RESERVE	INTEREST BEARING CASH		580
	BANK OF THE WEST	NON-INTEREST BEARING CASH		3,281