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
BROWN AND CALDWELL EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 10/01/1962

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

BROWN AND CALDWELL

201 NORTH CIVIC DRIVE
SUITE 115
WALNUT CREEK, CA 94596-0000

2b Employer Identification Number (EIN)
94-1446346

2c Sponsor's telephone number
925-937-9010

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.	07/12/2013	AMY BEE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/12/2013	AMY BEE
	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")
BROWN AND CALDWELL

201 NORTH CIVIC DRIVE
SUITE 115
WALNUT CREEK, CA 94596-0000

3b Administrator's EIN
94-1446346

3c Administrator's telephone number
925-937-9010

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**	1723
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**	1410
b	Retired or separated participants receiving benefits	**6b**	2
c	Other retired or separated participants entitled to future benefits	**6c**	76
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1488
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	1488
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1485
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	45
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)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
BROWN AND CALDWELL EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BROWN AND CALDWELL

D Employer Identification Number (EIN)
94-1446346

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

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

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

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

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

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

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

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

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

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

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

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

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 ☐

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: MOHLER, NIXON & WILLIAMS	**b** EIN:	77-0106234
c	Position: ACCOUNTANT		
d	Address: 635 CAMPBELL TECHNOLOGY PARKWAY CAMPBELL, CA 95008	**e** Telephone:	408-369-2400

Explanation: MOHLER, NIXON COMBINED WITH MOSS ADAMS

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 10/01/2011 and ending 09/30/2012

A Name of plan
BROWN AND CALDWELL EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BROWN AND CALDWELL

D Employer Identification Number (EIN)
94-1446346

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	95325	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	685
(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)		
(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)	21352101	19282557
(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	21447426	19283242
Liabilities			
g Benefit claims payable	1g	0	685
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	685
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	21447426	19282557

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)	1786	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	1465440	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1467226
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	299	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		299
(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)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		0
(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)**	0	
	(B) Other	**2b(5)(B)**	2318449	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		2318449
	(6) Net investment gain (loss) from common/collective trusts	**2b(6)**		0
	(7) Net investment gain (loss) from pooled separate accounts	**2b(7)**		0
	(8) Net investment gain (loss) from master trust investment accounts	**2b(8)**		0
	(9) Net investment gain (loss) from 103-12 investment entities	**2b(9)**		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	**2b(10)**		0
c	Other income	**2c**		0
d	Total income. Add all **income** amounts in column (b) and enter total	**2d**		3785974
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	**2e(1)**	3926905	
	(2) To insurance carriers for the provision of benefits	**2e(2)**	0	
	(3) Other	**2e(3)**	0	
	(4) Total benefit payments. Add lines **2e(1)** through **(3)**	**2e(4)**		3926905
f	Corrective distributions (see instructions)	**2f**		0
g	Certain deemed distributions of participant loans (see instructions)	**2g**		
h	Interest expense	**2h**		0
i	Administrative expenses: **(1)** Professional fees	**2i(1)**	0	
	(2) Contract administrator fees	**2i(2)**	303	
	(3) Investment advisory and management fees	**2i(3)**	0	
	(4) Other	**2i(4)**	0	
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	**2i(5)**		303
j	Total expenses. Add all **expense** amounts in column (b) and enter total	**2j**		3927208
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	**2k**		-141234
l	Transfers of assets:			
	(1) To this plan	**2l(1)**		0
	(2) From this plan	**2l(2)**		2023635

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: MOSS ADAMS LLP **(2)** EIN: 91-0189318

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	0
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	0
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	0
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	0
e	Was this plan covered by a fidelity bond?	**4e**	X		10000000
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)
BROWN AND CALDWELL SAVINGS PLAN	94-1446346	005

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
BROWN AND CALDWELL EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BROWN AND CALDWELL

D Employer Identification Number (EIN)
94-1446346

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** 351205

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): 41-6257133

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):

MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

REPORT OF INDEPENDENT AUDITORS

To the Participants and
Plan Administrator of the
Brown and Caldwell
Employee Stock Ownership Plan

We have audited the financial statements of the Brown and Caldwell Employee Stock Ownership Plan (the Plan) as of September 30, 2012, and for the year then ended, as listed in the accompanying table of contents. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 the Plan's 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 Plan as of September 30, 2012, and the changes in net assets available for benefits for the year then ended, 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 as a whole. The supplemental Schedule H, line 4(i) – Schedule of assets (held at end of year) and Schedule H, line 4(j) – Schedule of reportable transactions are presented for the purpose of additional analysis and are not a required part of the financial statements but are 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. The information has been subjected to the auditing procedures applied in the audit of 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.

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Other auditors were engaged to audit the financial statements of the Plan as of and for the year ended September 30, 2011 on a limited scope basis. In their report, dated July 11, 2012, they disclaimed an opinion on those statements as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations.



Campbell, California
July 10, 2013

Report of Independent Auditors and
Financial Statements with
Supplemental Schedules

Brown and Caldwell
Employee Stock Ownership Plan

September 30, 2012 and 2011

MOSS-ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

CONTENTS

PAGE

REPORT OF INDEPENDENT AUDITORS 1

FINANCIAL STATEMENTS

Statements of net assets available for benefits 3

Statements of changes in net assets available for benefits 4

Notes to financial statements 5

SUPPLEMENTAL SCHEDULES REQUIRED BY THE DEPARTMENT OF LABOR

Schedule H, line 4(i) - Schedule of assets (held at end of year) 13

Schedule H, line 4(j) - Schedule of reportable transactions 14

MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

REPORT OF INDEPENDENT AUDITORS

To the Participants and
Plan Administrator of the
Brown and Caldwell
Employee Stock Ownership Plan

We have audited the financial statements of the Brown and Caldwell Employee Stock Ownership Plan (the Plan) as of September 30, 2012, and for the year then ended, as listed in the accompanying table of contents. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 the Plan's 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 Plan as of September 30, 2012, and the changes in net assets available for benefits for the year then ended, 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 as a whole. The supplemental Schedule H, line 4(i) – Schedule of assets (held at end of year) and Schedule H, line 4(j) – Schedule of reportable transactions are presented for the purpose of additional analysis and are not a required part of the financial statements but are 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. The information has been subjected to the auditing procedures applied in the audit of 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.

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Other auditors were engaged to audit the financial statements of the Plan as of and for the year ended September 30, 2011 on a limited scope basis. In their report, dated July 11, 2012, they disclaimed an opinion on those statements as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations.



Campbell, California
July 10, 2013

FINANCIAL STATEMENTS

_____

BROWN AND CALDWELL
EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30, 2012 and 2011

	2012	2011
Assets:		
Investments, at fair value		
Brown and Caldwell common stock	$ 19,282,557	$ 21,352,101
Wells Fargo Short-Term Investment Fund	685	-
Assets held for investment purposes	19,283,242	21,352,101
Receivables:		
Employer's contribution receivable	-	95,325
Total assets	19,283,242	21,447,426
Liabilities:		
Distribution payable	685	-
Net assets available for benefits	$ 19,282,557	$ 21,447,426

See accompanying notes.

BROWN AND CALDWELL
EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended September 30, 2012 and 2011

	2012	2011
Additions to net assets attributed to:		
Investment income:		
Interest	$ 299	$ 9
Net realized and unrealized appreciation in fair value of investments	2,318,449	451,345
	2,318,748	451,354
Employer's contributions	1,467,226	95,325
Total additions	3,785,974	546,679
Deductions from net assets attributed to:		
Withdrawals and distributions	3,926,905	979,855
Administrative expenses	303	11,458
Total deductions	3,927,208	991,313
Net decrease prior to transfer	(141,234)	(444,634)
Transfer of assets to the Brown and Caldwell Savings Plan	(2,023,635)	(574,214)
Net decrease in net assets	(2,164,869)	(1,018,848)
Net assets available for benefits:		
Beginning of year	21,447,426	22,466,274
End of year	$ 19,282,557	$ 21,447,426

See accompanying notes.

NOTE 1 – THE PLAN AND ITS SIGNIFICANT ACCOUNTING POLICIES

General – The following description of the Brown and Caldwell Employee Stock Ownership Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

The Plan was originally established in 1962 by Brown and Caldwell (the Company) as a profit sharing plan and was subsequently amended and restated as an employee stock ownership plan in 1975. The Plan provides benefits to eligible employees, as defined in the Plan document. The Plan was amended and restated effective October 1, 2006 to comply with provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan is currently designed to be qualified under the applicable requirements of the Internal Revenue Code (the Code), as amended, and the provisions of ERISA.

The Plan may receive loans or other extensions of credit to finance the acquisition of Company common stock, with such loans to be repaid by employer contributions to the Brown and Caldwell Employee Stock Ownership Plan Trust (the Trust) and dividends received on such Company common stock. During the Plan years ended September 30, 2012 and 2011, the Plan did not receive any loans or other extensions of credit.

Administration – The Company has appointed an Administrative Committee (the Committee) to manage the operation and administration of the Plan. The Company has contracted with a third-party administrator to process and maintain the records of participant data and Wells Fargo Bank, N.A. to act as the trustee. Substantially all expenses incurred for administering the Plan are paid by the Company.

Estimates – 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 changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

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

Forfeited accounts – Forfeited nonvested accounts are first used to reinstate previously forfeited account balances of former participants, if any, in accordance with the Plan document, and thereafter are allocated to the accounts of eligible participants in the Plan at the end of the Plan year. Forfeitures in the amount of 1,241 and 1,177 shares of Company common stock (valued at $84,422 and $72,386, respectively) were allocated for the Plan years ended September 30, 2012 and 2011, respectively.

Investment valuation and income recognition – The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 2 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought or sold as well as held during the year.

Plan assets, which consist principally of Company common stock, are nonparticipant-directed and are maintained by the trustee in the Trust. The value of the Company common stock is determined by independent appraisal.

Participants who are age 55 or older and have completed ten or more years of service are eligible to diversify a portion of their account annually over a six-year period as provided in the Plan. Eligible participants may direct the trustee to sell and transfer a portion of their Company Stock Account to the Brown and Caldwell Savings Plan (the 401(k) Plan) to be invested in accordance with the participant's direction. Alternatively, the participant may direct the trustee to distribute such amounts directly to the participant or to an Individual Retirement Account (IRA).

Income taxes – The Plan has been amended since receiving its latest favorable determination letter dated October 10, 2007 from the Internal Revenue Service (IRS). The Company believes that the Plan is operated in accordance with, and qualifies under, the applicable requirements of the Code and related state statutes, and that the Trust, which forms a part of the Plan, is exempt from federal income and state franchise taxes.

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 IRS. No uncertain positions have been identified that would require recognition of a liability (or asset) or disclosure in the financial statements as of September 30, 2012. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to fiscal 2009.

Risks and uncertainties – The net assets of the Plan are comprised primarily of Company common stock. The value of the Company common stock is subject to the annual operating results and financial position of the Company. It is at least reasonably possible that changes in the estimated value of the Company's common stock in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits. In addition, because of the inherent subjectivity in any independent valuation, the estimated value may differ significantly from the value that would be used had a ready market for the securities existed, and the difference could be material.

Recent accounting pronouncements – In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2011-04, *Fair Value Measurement (Topic 820) – Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU No. 2011-04 requires disclosure of valuation techniques for level 2 and level 3 measurements, and for level 3 measurements requires disclosure of valuation processes used by the reporting entity and quantitative information about significant unobservable inputs. ASU No. 2011-04 removes the requirement for nonpublic companies to disclose information about transfers between level 1 and level 2 of the fair value hierarchy. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. The Plan's management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan's financial statements.

Subsequent events – The Plan has evaluated subsequent events through July 10, 2013, which is the date the financial statements were available to be issued.

NOTE 2 – FAIR VALUE MEASUREMENTS

The fair value measurements standard establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the standard are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted market prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2012 and 2011.

Company common stock: Valued by an annual independent appraisal by using standard valuation techniques and practices.

Money market fund: Valued at cost plus accrued interest, which approximates fair value.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2012 and 2011:

	Assets at fair value as of September 30, 2012			
	Level 1	Level 2	Level 3	Total
Money market fund	$685	$ -	$ -	$ 685
Company common stock	-	-	19,282,557	19,282,557
Total assets at fair value	$685	$ -	$19,282,557	$19,283,242

	Assets at fair value as of September 30, 2011			
	Level 1	Level 2	Level 3	Total
Company common stock	$ -	$ -	$21,352,101	$21,352,101
Total assets at fair value	$ -	$ -	$21,352,101	$21,352,101

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:

	Company common stock
Balance, beginning of year	$21,352,101
Change in unrealized gain relating to Company common stock	2,318,449
Contributions	1,560,765
Distributions and transfers	(5,948,758)
Balance, end of year	$19,282,557

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, 2011:

	Company common stock
Balance, beginning of year	$22,453,456
Change in unrealized gain relating to Company common stock	451,345
Distributions and transfers	(1,552,700)
Balance, end of year	$21,352,101

NOTE 3 – RELATED PARTY TRANSACTIONS

The Company is required to purchase distributed shares and shares subject to diversification at fair value as of the prior year-end valuation date. The Plan permits shares purchased from participants who meet the Plan's diversification criteria to be paid, at the discretion of the Committee, directly to the participant, to a participant's qualified IRA account, or the participant's account in the 401(k) Plan. The Plan permits shares purchased by the Company from terminated participants to be paid, at the discretion of the Committee, directly to the participant, to the participant's qualified IRA account or, for nonconsenting participants, to the 401(k) Plan. The Company purchased 86,472 and 25,792 shares with a fair value of approximately $5,949,000 and $1,553,000 during the years ended September 30, 2012 and 2011, respectively, from terminated participants and participants who met Plan diversification criteria. During the years ended September 30, 2012 and 2011, $2,023,635 for 29,413 shares and $573,804 for 9,531 shares, respectively, relating to nonconsenting participants and participants who met the Plan's diversification criteria were transferred to the 401(k) Plan.

The following table reflects the change in shares for the years ended September 30, 2012 and 2011:

	Shares	Amount
September 30, 2010	372,981	$22,453,456
Distributions	(16,261)	(978,896)
Transfers to the 401(k) Plan	(9,531)	(573,804)
Change in value	-	451,345
September 30, 2011	347,189	21,352,101
Contributions	22,850	1,560,765
Distributions	(57,059)	(3,925,123)
Transfers to the 401(k) Plan	(29,413)	(2,023,635)
Change in value	-	2,318,449
September 30, 2012	283,567	$19,282,557

NOTE 4 – PARTICIPATION AND BENEFITS

Eligibility – Full-time employees are eligible to become Plan participants on the first day of the month following the completion of one hour of service and temporary employees must complete one year of service with at least 1,000 hours to be eligible.

Effective September 18, 2012, the Plan was amended to create a special one-time employer contribution for the 2012 Plan year and to provide for a special entry date for participation in the Plan. Each employee and temporary employee employed on September 19, 2012, who had not previously satisfied the normal eligibility requirements to become a participant in the Plan, became a participant in the Plan. The 2012 special contribution provided an allocation of 15 shares of Company common stock to each eligible participant. A participant was eligible to receive the special contribution if they were an employee on September 19, 2012.

Employer contributions – For each Plan year, the amount of the Company's contribution is at the discretion of the Company's Board of Directors. Company contributions may be paid in cash or shares of Company common stock. The amount of any Company contributions that are paid in the form of shares of Company common stock are based on the fair value of the common stock on the date such shares are issued to the Trust. The Company contributed 21,300 shares of Company common stock to the Plan valued at $1,465,440 for the 2012 Plan year.

See Eligibility section for special one-time amendment to eligibility for this contribution. Since the Company's discretionary contributions made in the 2012 Plan year fulfilled the minimum contributions requirement for the 2012 Plan year, no additional minimum contribution was made. There were no Company contributions to the Plan for the Plan year 2011, other than the minimum contribution. In accordance with a Plan amendment effective October 1, 2001, the Company made minimum contributions for the 2011 Plan year to increase the accounts of all eligible participants such that every eligible participant has a minimum Company Stock Account balance of ten shares of Company common stock. The minimum contribution totaled 1,550 shares of Company common stock and was valued at $95,325 and is included in employer's contribution receivable as of September 30, 2011.

Participant accounts – Each participant's share of Plan assets is recorded in two accounts: the Company Stock Account, which generally represents the participant's allocable portion of the Company's common stock included in Plan assets; and the Other Investment Account, which generally represents the participant's share of net income or loss of the Trust, cash dividends, if any, and Company contributions and forfeitures in other than Company common stock.

Each participant's account is credited with an allocation of realized and unrealized appreciation in the value of the Plan's investment in Company common stock. Participants are entitled to share in minimum contributions for each Plan year in which their Company Stock Account balance consists of less than ten shares of Company common stock and they are eligible employees on the allocation date. Generally, participants who have completed at least 1,000 hours of service during the year and are eligible employees on the allocation date are entitled to share in discretionary contributions and forfeitures. Allocations of forfeitures are based on participant compensation, as defined in the Plan.

Vesting percentage – Effective October 1, 2007, all participants credited with an hour of service on or after October 1, 2007 are 100% vested in their accounts after three years of credited service. Participants become fully vested if they are employed by the Company on or after their 65th birthday or, if later, their fifth anniversary of Plan participation. Participants become fully vested at death or upon incurring a disability while employed by the Company.

Payment of benefits – Benefits are normally distributed in six substantially equal installments over a five-year period, and all distributions are paid in shares of Company common stock. Distributions are valued at fair value as of the latest stock valuation date and participants are required to sell distributed shares to the Company. The Plan allows for the automatic lump sum distribution of participant account balances that do not exceed $1,000. For participants with account balances that exceed $1,000, but do not exceed $5,000, and who have not consented to a distribution or if such participants cannot be located, their account balances will be transferred to the 401(k) Plan in a lump sum. For participants with account balances exceeding $5,000 who have not consented to a distribution of benefits from the Plan after being informed that a distribution is available, benefits will be transferred to the 401(k) Plan in cash in six substantially equal annual installments over a five-year period.

Participants whose service terminates for reasons other than retirement or death will normally receive their benefit as soon as possible after attaining age 65 unless an earlier distribution is authorized by the Committee with the consent of the participant. The Committee may, at its sole discretion after considering a participant's wishes, direct Plan benefits to be distributed in a lump sum or installments over a period of time not to exceed ten years. Included in net assets available for benefits at September 30, 2012 and 2011 are benefits due to terminated participants of approximately $717,000 and $4,386,000, respectively.

Participants who have attained age 55 and completed at least ten years of participation in the Plan shall be entitled to elect to "diversify" a portion of the balance in the Plan into the 401(k) Plan. For each of the first five Plan years in the Election Period, the Participant may elect to "diversify" an amount which does not exceed 25% of the number of shares of Company common stock allocated to their Plan account. In the case of the sixth Plan year in the Election Period, the participant may elect to "diversify" an amount which does not exceed 50% of the number of shares of Company common stock allocated to their Plan account.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares which have been distributed under the terms of the Plan as long as the shares are not publicly traded or if the shares are subject to trading limitations. During 2012 and 2011, the Company repurchased from participants 86,472 and 25,792 shares, respectively, at prices determined from the independent appraisal.

During May 2012, included within the 86,472 shares above, the Company repurchased approximately 78,573 shares from the Plan for approximately $5,406,000 based on an independent appraisal performed in March 2012. Terminated Plan participants, who were beneficial owners of the shares repurchased by the Company, received cash distributions from the Plan equivalent to the number of shares in which they had beneficial interest times the appraised value per share.

NOTE 5 – INVESTMENTS

The following presents the fair value of the investment fund that represents 5% or more of the Plan's net assets at September 30, 2012:

Brown and Caldwell Class A common stock, 283,567 shares at September 30, 2012	$19,282,557

The Plan's investment in Company common stock appreciated in value as follows for the year ended September 30, 2012:

Common stock	$ 2,318,449

NOTE 6 – CERTIFIED INFORMATION

All investment information disclosed in the accompanying financial statements relating to investments held at September 30, 2011, and net appreciation and interest for the year ended September 30, 2011, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

The following presents the fair value of the investment fund that represents 5% or more of the Plan's net assets at September 30, 2011:

Brown and Caldwell Class A common stock, 347,189 shares at September 30, 2011	$21,352,101

The Plan's investment in Company common stock appreciated in value as follows for the year ended September 30, 2011:

Common stock	$ 451,345

NOTE 7 – PLAN TERMINATION OR MODIFICATION

The Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary at the time prescribed by the Plan terms and the Code. In the event that the Plan is terminated in the future, participants would become fully vested in their accounts.

NOTE 8 – SUBSEQUENT EVENT

Effective November 30, 2012, the Company appointed individual members of the Plan's Committee to serve on the Plan's Board of Trustees, and Wells Fargo Bank, N.A. was removed as trustee of the Plan.

SUPPLEMENTAL SCHEDULES

REQUIRED BY THE DEPARTMENT OF LABOR

_____

BROWN AND CALDWELL
EMPLOYEE STOCK OWNERSHIP PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
September 30, 2012

Plan Sponsor: Brown and Caldwell
Employer identification number: 94-1446346
Plan number: #002
Schedule H, Line 4(i)

(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
*	Brown and Caldwell Class A common stock	(283,567 shares)	$ 7,490,958	$ 19,282,557
*	Wells Fargo Short-Term Investment Fund	Money Market Fund	685	685
		Totals	$ 7,491,643	$ 19,283,242

* Party-in-interest

Plan Sponsor: Brown and Caldwell
Employer identification number: 94-1446346
Plan number: #002
Schedule H, Line 4(j)

Identity of party involved	Description of assets (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
Single transactions:								
Wells Fargo Bank, N.A.	Wells Fargo Short-Term Investment Fund	$ 5,405,838	$ -	$ -	$ -	$ 5,405,838	$ 5,405,838	$ -
Wells Fargo Bank, N.A.	Wells Fargo Short-Term Investment Fund	-	4,537,513	-	-	4,537,513	4,537,513	-
Brown and Caldwell	Class A common stock (78,573 shares)	-	5,405,838	-	-	1,780,699	5,405,838	3,625,139
Brown and Caldwell	Class A common stock (21,300 shares)	1,465,440	-	-	-	1,465,440	1,465,440	-
Series of transactions:								
Wells Fargo Bank, N.A.	Wells Fargo Short-Term Investment Fund	5,438,373	5,438,374	-	-	10,876,747	10,876,747	-
Brown and Caldwell	Class A common stock (86,472 shares)	-	5,948,758	-	-	1,959,669	5,948,758	3,989,089
Brown and Caldwell	Class A common stock (22,850 shares)	1,560,765	-	-	-	1,560,765	1,560,765	-

BROWN AND CALDWELL
EMPLOYEE STOCK OWNERSHIP PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
September 30, 2012

Plan Sponsor: Brown and Caldwell
Employer identification number: 94-1446346
Plan number: #002
Schedule H, Line 4(i)

(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
*	Brown and Caldwell Class A common stock	(283,567 shares)	$ 7,490,958	$ 19,282,557
*	Wells Fargo Short-Term Investment Fund	Money Market Fund	685	685
		Totals	$ 7,491,643	$ 19,283,242

* Party-in-interest

Plan Sponsor: Brown and Caldwell
Employer identification number: 94-1446346
Plan number: #002
Schedule H, Line 4(j)

Identity of party involved	Description of assets (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
Single transactions:								
Wells Fargo Bank, N.A.	Wells Fargo Short-Term Investment Fund	$ 5,405,838	$ -	$ -	$ -	$ 5,405,838	$ 5,405,838	$ -
Wells Fargo Bank, N.A.	Wells Fargo Short-Term Investment Fund	-	4,537,513	-	-	4,537,513	4,537,513	-
Brown and Caldwell	Class A common stock (78,573 shares)	-	5,405,838	-	-	1,780,699	5,405,838	3,625,139
Brown and Caldwell	Class A common stock (21,300 shares)	1,465,440	-	-	-	1,465,440	1,465,440	-
Series of transactions:								
Wells Fargo Bank, N.A.	Wells Fargo Short-Term Investment Fund	5,438,373	5,438,374	-	-	10,876,747	10,876,747	-
Brown and Caldwell	Class A common stock (86,472 shares)	-	5,948,758	-	-	1,959,669	5,948,758	3,989,089
Brown and Caldwell	Class A common stock (22,850 shares)	1,560,765	-	-	-	1,560,765	1,560,765	-