

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>DADE MOELLER & ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2005</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>01/01/2005</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>01/01/2005</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>DADE MOELLER & ASSOCIATES, INC.</u> <u>1835 TERMINAL DRIVE, SUITE 200</u> <u>RICHLAND, WA 99354</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>56-1858650</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>509-946-3652</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541600</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>56-1858650</u>	2c Sponsor's telephone number <u>509-946-3652</u>	2d Business code (see instructions) <u>541600</u>	
2b Employer Identification Number (EIN) <u>56-1858650</u>					
2c Sponsor's telephone number <u>509-946-3652</u>					
2d Business code (see instructions) <u>541600</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>09/11/2013</u> Date	<u>ELLEN BOWMAN</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address DADE MOELLER & ASSOCIATES, INC. 1835 TERMINAL DRIVE, SUITE 200 RICHLAND, WA 99354		3b Administrator's EIN 56-1858650 3c Administrator's telephone number 509-946-3652
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		5 199
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	186
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	34
d Subtotal. Add lines 6a , 6b , and 6c	6d	220
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	221
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	196
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	31
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2O 2Q b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>DADE MOELLER & ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DADE MOELLER & ASSOCIATES, INC.</u>	D Employer Identification Number (EIN) <u>56-1858650</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a	0	484242
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	426855	474362
	(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)		
	(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)	0	0
	(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)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	3569430	3695551
(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	3996285	4654155

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3996285	4654155
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	788360	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)	143869	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		932229
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	654	
(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)		654
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	465717	
(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)		465717
(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
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-518740	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-518740

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		879860

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	221990	
(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)		221990
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)	0	
(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		221990

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		657870
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unqualified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

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

(1) Name: **BDO USA, LLP**

(2) EIN: **13-5381590**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
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.)		X	
4d			
e Was this plan covered by a fidelity bond?	X		500000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
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?		X	
4g			
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?		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
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.)	X		
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2012</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan DADE MOELLER & ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN		B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 DADE MOELLER & ASSOCIATES, INC.		D Employer Identification Number (EIN) 56-1858650
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): 20-4328847		
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 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
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2012 v. 120126		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

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

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

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

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

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



**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Financial Statements
(and supplementary information)
Years Ended December 31, 2012 and 2011

Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan

Financial Statements
(and supplementary information)
Years Ended December 31, 2012 and 2011

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Contents

Independent Auditor's Report	3-4
-------------------------------------	------------

Financial Statements:

Statements of Net Assets Available for Benefits	6
Statements of Changes in Net Assets Available for Benefits	7
Notes to Financial Statements	8-14

Supplementary Information:

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	16
Schedule H, Line 4j – Schedule of Reportable Transactions	17



Tel: 509-747-8095
Fax: 509-747-0415
www.bdo.com

601 West Riverside Avenue
Suite 900
Spokane, WA 99201

Independent Auditor's Report

To the Plan Administrator
Dade Moeller & Associates, Inc. Employee Stock Ownership Plan
Richland, Washington

We have audited the accompanying financial statements of the Dade Moeller & Associates, Inc. Employee Stock Ownership Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



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 December 31, 2012 and 2011, and the changes in net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year), as of December 31, 2012 and Schedule H, line 4j - Schedule of Reportable Transactions for the year ended December 31, 2012, 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 audits 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.

BDO USA, LLP

Spokane, Washington
August 28, 2013

Financial Statements

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2012	2011
Assets		
Cash	\$ 484,242	\$ —
Investments in Dade Moeller & Associates, Inc. common stock, at fair value	3,695,551	3,569,430
Employer contribution receivable	474,362	426,855
Net Assets Available for Benefits	\$ 4,654,155	\$ 3,996,285

See accompanying notes to financial statements.

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	2012	2011
Additions		
Investment Income		
Dividend income	\$ 465,717	\$ 248,575
Interest income	654	—
Net (depreciation) appreciation in fair value of common stock	(518,740)	759,021
Total Investment Income	(52,369)	1,007,596
Contributions		
Employer contributions	932,229	546,726
Total Additions to Net Assets	879,860	1,554,322
Deductions		
Distributions Paid to Participants	221,990	73,544
Net Increase in Net Assets Available for Benefits	657,870	1,480,778
Net Assets Available for Benefits, Beginning of Year	3,996,285	2,515,507
Net Assets Available for Benefits, End of year	\$ 4,654,155	\$ 3,996,285

See accompanying notes to financial statements.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

1. Summary of Accounting Policies

Basis of Accounting

The financial statements of the Dade Moeller & Associates, Inc. Employee Stock Ownership Plan (the “Plan”) are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition

The common stock of Dade Moeller & Associates, Inc. (the “Company” and the “Plan Sponsor”) is valued at fair value as determined by an independent appraiser meeting the requirements described in Section 401(a)(28) of the Internal Revenue Code of 1986, as amended (the “Code”). The fair value of the common stock as of the end of the year is based on the most recent per share valuation, which is performed as of July 1 of each year. See Notes 3 and 4 for further details. The per share fair value, as determined by an independent appraisal and discounted for lack of marketability and control was \$949.27 and \$1,086.61 as of July 1, 2012 and 2011, respectively. These fair values represent the agreed upon price per share for which the Company will repurchase the shares from the Trust as of the years ended December 31, 2012 and 2011, respectively. Subsequent to December 31, 2012, the independent appraiser performed the semi-annual valuation of the stock as of January 1, 2013, and determined the per share value to be \$753.93.

The Company’s Shareholders’ Agreement permits the Board of Directors to delay the purchase or sale of Company shares in the event that a material change in circumstances occurs that would cause them to question the continuing validity of the most recent valuation. In December 2012 the Board of Directors determined that such an event had occurred. As a result no common stock purchases or sales were permitted until May 2013, when the January 1, 2013 valuation was received by the Company.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation or depreciation in the fair value of its investments, which consists of the realized gains or losses and the net unrealized appreciation or depreciation of those investments.

Income Tax Status

On January 31, 2011, the Plan applied for a favorable determination letter from the Internal Revenue Service (“IRS”) to confirm its tax-exempt status. As of the date of the issuance of these financial statements, the Plan has not received a determination, favorable or unfavorable, from the IRS. However, in the opinion of the Plan’s trustee and legal counsel, the Plan is currently designed and being operated in compliance with the applicable requirements of the Code, and qualifies the Plan for tax-exempt status. The plan has been amended since application for the determination letter however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Dade Moeller & Associates, Inc.

Employee Stock Ownership Plan

Notes to Financial Statements

Use of Estimates

The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make significant estimates and assumptions that affect the reported amounts of net assets available for plan benefits at the date of the financial statements and the changes in net assets available for plan benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan's investments consist primarily of the securities of the Plan Sponsor. Due to the level of risk associated with investment in the Company's common stock and uncertainties inherent in the estimations and assumptions used to determine the value of the Company's common stock, it is at least reasonably possible that changes in the value of the Company's common stock could 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.

Recent Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2011-04, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs* (ASU 2011-04). ASU 2011-04 amended Accounting Standards Codification topic 820, *Fair Value Measurements and Disclosures*, to provide a consistent definition of fair value and improve the comparability of fair value measurements presented and disclosed in financial statements prepared in accordance with U.S. GAAP and IFRSs. Some of the amendments clarify the application of existing fair value measurement and disclosure requirements, while other amendments change a particular principle or requirement for measuring fair value or disclosing information about fair value measurements. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. The Plan adopted the provisions of ASU 2011-04, as amended by ASU 2013-09, and the adoption did not result in a material impact on the Plan's financial statements.

In July 2013, the FASB issued ASU 2013-09, *Fair Value Measurement (Topic 820): Deferral of the Effective Date of Certain Disclosures for Nonpublic Employee Benefit Plans in Update No. 2011-04* (ASU 2013-09). It indefinitely defers the effective date of certain required disclosures in ASU 2011-04 of quantitative information about the significant unobservable inputs used in Level 3 fair value measurements of investments held by a nonpublic employee benefit plan in its plan sponsor's own nonpublic entity equity securities, including equity securities of its plan sponsor's nonpublic affiliated entities. The deferral was effective upon issuance of this ASU for the financial statements that have not been issued.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

2. Plan Description

Plan Description

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan Document for complete information.

The Company established the Plan effective as of January 1, 2005. The Plan was restated effective January 1, 2007. The Plan is designed to comply with Section 4975 (e)(7) of the Code, and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Plan Trustees are William E. Kennedy, Jr., Steven E. Merwin, Matthew P. Moeller, George F. Cicotte, and Roshelle Pavlin. The Plan Administrator is the "Shareholder Board," which is determined by the Board of Directors and is comprised of three members of the Company's Board of Directors. The Shareholder Board has the ability to delegate its day-to-day administrative responsibilities, and has done so by delegating these responsibilities to an employee of the human resources department. The records of participant account activity are processed and maintained by Randall & Hurley for the year ended December 31, 2012. In 2011, APEX Benefits Administration performed this role.

Eligibility

Employees of the Company who are at least 21 years of age and who are classified as "full time" or "scheduled part time" are eligible to participate in the Plan.

Employer Contributions

Employer contributions to the Plan are made at the sole discretion of the Shareholder Board, including the discretion to forego a contribution for one or more Plan years. The Trustee may use employer contributions to purchase shares of the Company's stock and other prudent investments, or hold contributions in cash. For the year ended December 31, 2012 the Company contributed an amount equal to 6% of participants' gross wages, excluding bonuses, which totaled \$932,229. \$788,359 was contributed in the form of cash, while \$143,870 was used by the Trustee to purchase shares of the Company's stock at fair value. For the year ended December 31, 2011 the Company contributed an amount equal to 2% of participants' gross wages, excluding bonuses, which totaled \$205,723. These employer contributions were used by the Trustee to purchase shares of the Company's stock at fair value. An additional discretionary employer cash contribution was approved by the Company's board of directors equal to 4% of participants' eligible wages earned during the second half of 2011 which totaled \$341,003. Employees are not permitted to make contributions to the Plan.

Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. As of the Valuation Dates, each participant's account is credited with the allocation of plan earnings plus the Company's discretionary contribution and earnings thereon and charged with administrative expenses, as applicable. The allocation of any dividends, expenses and

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

earnings are made to each participant, pro rata, based on the participant's account balance as of the preceding Valuation Date as it bears to the total of all such participants as of that date. Allocations of contributions are made to each participant in the same ratio as the participant's eligible compensation bears to the aggregate annual eligible compensation of all participating employees. To share in an employer contribution, participants must be employed by the Company on the Valuation Date to which the contribution relates.

Vesting

Employer discretionary contributions and the earnings thereon vest as follows: 1 year of service – 0%; 2 years – 20%; 3 years – 50%; 4 years – 100%. An employee must complete 1,000 hours of service during a vesting computation period in order to receive credit for one year of service. Participants become fully vested at the age of 65, upon the participant's death, or upon permanent disability.

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. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares in his or her account, less any shares previously diversified. In the sixth year, the participant may elect to increase that percentage to 50% of their total remaining account balance. The Trustee will make available at least three investment alternatives to Company stock or distribute directly to the participant an amount equal to the amount for which the participant may elect diversification. For the 2012 and 2011 Plan years there were no diversification transactions, as no Participant had 10 years of participation in the Plan.

Voting Rights

In most circumstances, the Trustee of the Plan will be entitled to vote on behalf of all the Company stock held by the Plan. However, if the vote relates to any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all assets of a trade or business, or a similar transaction, the participant will be entitled to direct the Trustee as to how the shares of Company stock allocated to the account are to be voted.

Forfeitures

Non-vested forfeited account balances are used to reduce the Company's discretionary contribution. At the Plan Administrator's discretion, forfeitures may also be used to restore the accounts of previously terminated participants who have been re-employed by the Company during the Plan year. For the years ended December 31, 2012 and 2011, forfeitures of \$29,860 and \$117,758, respectively, were used to reduce employer contributions. At December 31, 2012 and 2011, there were account balances of \$9,904 and \$0, respectively, in the non-vested forfeiture account.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

Payment of Benefits

The retirement benefit available under the Plan is payable upon termination of employment, attainment of normal retirement age of 65, death, or disability. A participant may elect to receive a lump-sum payment or elect a direct rollover to another retirement plan or some combination. No payments are required to be made in shares of the Company's stock because the Company is an S Corporation. Hardship withdrawals are not allowed under the provisions of the Plan. Benefits are recorded when paid.

Plan Termination

Although it has not expressed any intent to do so, 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. In the event of Plan termination, participants would become 100% vested in their employer contributions.

Administrative Expenses

All reasonable and necessary expenses of administering the Plan may be paid out of Plan assets. The Company may, however, pay all or any portion of the administrative expenses. For the years ended December 31, 2012 and 2011, all administrative expenses have been paid by the Company.

3. Investments

The Plan's investments in Dade Moeller & Associates, Inc. common shares at December 31 are as follows:

<i>Year ended December 31,</i>	2012	2011
Number of shares	3,893.0455	3,284.9228
Cost	\$ 2,347,226	\$ 1,702,364
Market	\$ 3,695,551	\$ 3,569,430

Net appreciation (depreciation) in investments (realized and unrealized) was \$(518,740) and \$759,021 for the years ended December 31, 2012 and 2011, respectively. Any appreciation or depreciation of the common stock is a direct result of the change in the valuation of the share price of the Company's common stock.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

4. Fair Value Measurements

The framework for defining and measuring fair value requires that one of three valuation methods be used to determine fair market value: the market approach, the income approach or the cost approach. To increase consistency and comparability in fair value measurements and related disclosures, the accounting standards also create a fair value hierarchy to prioritize the inputs to these valuation methods into the following three levels:

Basis of Fair Value Measurements:

- Level 1 inputs are a select class of observable inputs, based upon the quoted prices for identical instruments in active markets that are accessible as of the measurement date, and are to be used whenever available.
- Level 2 inputs are other types of observable inputs, such as quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are inactive; or other inputs that are observable or can be derived from or supported by observable market data. Level 2 inputs are to be used whenever Level 1 inputs are not available.
- Level 3 inputs are significantly unobservable, reflecting the reporting entity's own assumptions regarding what market participants would assume when pricing a financial instrument. Level 3 inputs are to only be used when Level 1 and Level 2 inputs are unavailable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Plan considers its investment in Dade Moeller & Associates, Inc. common stock as a Level 3 Investment.

The following table sets forth, by level within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2012 and 2011:

	Investment Assets at Fair Value				
	Level 1	Level 2	Level 3	Total	
December 31, 2012					
Cash	\$ 484,242	\$ —	\$ —	\$ 484,242	
Dade Moeller & Associates, Inc. common stock	—	—	3,695,551	3,695,551	
Total Investments at Fair Value	\$ 484,242	\$ —	\$ 3,695,551	\$ 4,179,793	
December 31, 2011					
Dade Moeller & Associates, Inc. common stock	\$ —	\$ —	\$ 3,569,430	\$ 3,569,430	

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

The per share value of Dade Moeller & Associates, Inc. common stock is valued using a combination of the discounted cash flow (income approach) and guideline public company (market approach) valuation methodologies, which are level 3 inputs in the fair value hierarchy. There have been no changes in the methodologies used at December 31, 2012 and 2011.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, while the Plan believes its valuation method is appropriate, the use of different methodologies or assumptions to determine fair value could result in a different fair value measurement at the reporting date.

The following table sets forth a summary of changes in the fair value of the Plan's level 3 investment assets for the years ended December 31, 2012 and 2011:

<i>Year ended December 31,</i>	2012	2011
Balance , beginning of year	\$ 3,569,430	\$ 2,397,494
Realized and unrealized gains (losses), net	(518,740)	759,021
Contributions	644,861	412,915
Balance , end of year	\$ 3,695,551	\$ 3,569,430

6. Party-in-Interest

The Plan invests in shares of the Company's common stock. The Company is the Plan Sponsor as defined by the Plan and therefore transactions made in the Company's stock qualify as party-in-interest.

The Shareholder Board, which is comprised of three members of the Company's Board of Directors, serves as the Administrator of the Plan. The members of the Shareholder Board are also participants in the Plan and therefore transactions with these individuals qualify as party-in-interest.

7. Subsequent Events

On March 20, 2013 the Shareholder Board, acting as the Administrator of the Plan, established two new positions to serve as Trustees of the Plan. Plan management has evaluated subsequent events through the issuance of the financial statements on August 28, 2013, and determined that there are no other subsequent events that require recognition or disclosure in these financial statements.

Supplementary Information

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

EIN: 56-1858650
Plan Number: 003
Form: 5500

(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
*	Dade Moeller & Associates, Inc.	3,893.0455 Shares of common stock	\$ 2,347,226	\$ 3,695,551
Total Investments			\$ 2,347,226	\$ 3,695,551

* A party-in-interest as defined by ERISA.

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Schedule H, line 4j - Schedule of Reportable Transactions

EIN: 56-1858650
Plan Number: 003
Form: 5500

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (loss)
Series of Transactions:								
* Dade Moeller & Associates, Inc.	Common Stock	\$ 644,861	\$ —	\$ —	\$ —	\$ 644,861	\$ 644,861	\$ —

* A party-in-interest as defined by ERISA

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 2012 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here:	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description) _____

Part II Basic Plan Information—enter all requested information		
1a Name of plan DADE MOELLER & ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN	1b Three-digit plan number (PN) ▶	003
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) DADE MOELLER & ASSOCIATES, INC. 1835 TERMINAL DRIVE, SUITE 200 RICHLAND WA 99354	1c Effective date of plan 01/01/2005	
	2b Employer Identification Number (EIN) 56-1858650	
	2c Sponsor's telephone number 509-946-3652	
	2d Business code (see instructions) 541600	

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	 Signature of plan administrator	<u>7/29/2013</u> Date	ELLEN BOWMAN Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2012)
v. 120126

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address DADE MOELLER & ASSOCIATES, INC. 1835 TERMINAL DRIVE, SUITE 200 RICHLAND WA 99354		3b Administrator's EIN 56-1858650 3c Administrator's telephone number 509-946-3652
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		5 199
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 b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a, 6b, and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e. g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6a 186 6b 0 6c 34 6d 220 6e 1 6f 221 6g 196 6h 31
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2O 2Q b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	



**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Financial Statements
(and supplementary information)
Years Ended December 31, 2012 and 2011

Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan

Financial Statements
(and supplementary information)
Years Ended December 31, 2012 and 2011

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Contents

Independent Auditor's Report	3-4
-------------------------------------	------------

Financial Statements:

Statements of Net Assets Available for Benefits	6
Statements of Changes in Net Assets Available for Benefits	7
Notes to Financial Statements	8-14

Supplementary Information:

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	16
Schedule H, Line 4j – Schedule of Reportable Transactions	17



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601 West Riverside Avenue
Suite 900
Spokane, WA 99201

Independent Auditor's Report

To the Plan Administrator
Dade Moeller & Associates, Inc. Employee Stock Ownership Plan
Richland, Washington

We have audited the accompanying financial statements of the Dade Moeller & Associates, Inc. Employee Stock Ownership Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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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 December 31, 2012 and 2011, and the changes in net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year), as of December 31, 2012 and Schedule H, line 4j - Schedule of Reportable Transactions for the year ended December 31, 2012, 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 audits 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.

BDO USA, LLP

Spokane, Washington
August 28, 2013

Financial Statements

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2012	2011
Assets		
Cash	\$ 484,242	\$ —
Investments in Dade Moeller & Associates, Inc. common stock, at fair value	3,695,551	3,569,430
Employer contribution receivable	474,362	426,855
Net Assets Available for Benefits	\$ 4,654,155	\$ 3,996,285

See accompanying notes to financial statements.

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	2012	2011
Additions		
Investment Income		
Dividend income	\$ 465,717	\$ 248,575
Interest income	654	—
Net (depreciation) appreciation in fair value of common stock	(518,740)	759,021
Total Investment Income	(52,369)	1,007,596
Contributions		
Employer contributions	932,229	546,726
Total Additions to Net Assets	879,860	1,554,322
Deductions		
Distributions Paid to Participants	221,990	73,544
Net Increase in Net Assets Available for Benefits	657,870	1,480,778
Net Assets Available for Benefits, Beginning of Year	3,996,285	2,515,507
Net Assets Available for Benefits, End of year	\$ 4,654,155	\$ 3,996,285

See accompanying notes to financial statements.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

1. Summary of Accounting Policies

Basis of Accounting

The financial statements of the Dade Moeller & Associates, Inc. Employee Stock Ownership Plan (the "Plan") are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition

The common stock of Dade Moeller & Associates, Inc. (the "Company" and the "Plan Sponsor") is valued at fair value as determined by an independent appraiser meeting the requirements described in Section 401(a)(28) of the Internal Revenue Code of 1986, as amended (the "Code"). The fair value of the common stock as of the end of the year is based on the most recent per share valuation, which is performed as of July 1 of each year. See Notes 3 and 4 for further details. The per share fair value, as determined by an independent appraisal and discounted for lack of marketability and control was \$949.27 and \$1,086.61 as of July 1, 2012 and 2011, respectively. These fair values represent the agreed upon price per share for which the Company will repurchase the shares from the Trust as of the years ended December 31, 2012 and 2011, respectively. Subsequent to December 31, 2012, the independent appraiser performed the semi-annual valuation of the stock as of January 1, 2013, and determined the per share value to be \$753.93.

The Company's Shareholders' Agreement permits the Board of Directors to delay the purchase or sale of Company shares in the event that a material change in circumstances occurs that would cause them to question the continuing validity of the most recent valuation. In December 2012 the Board of Directors determined that such an event had occurred. As a result no common stock purchases or sales were permitted until May 2013, when the January 1, 2013 valuation was received by the Company.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation or depreciation in the fair value of its investments, which consists of the realized gains or losses and the net unrealized appreciation or depreciation of those investments.

Income Tax Status

On January 31, 2011, the Plan applied for a favorable determination letter from the Internal Revenue Service ("IRS") to confirm its tax-exempt status. As of the date of the issuance of these financial statements, the Plan has not received a determination, favorable or unfavorable, from the IRS. However, in the opinion of the Plan's trustee and legal counsel, the Plan is currently designed and being operated in compliance with the applicable requirements of the Code, and qualifies the Plan for tax-exempt status. The plan has been amended since application for the determination letter however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Dade Moeller & Associates, Inc.

Employee Stock Ownership Plan

Notes to Financial Statements

Use of Estimates

The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make significant estimates and assumptions that affect the reported amounts of net assets available for plan benefits at the date of the financial statements and the changes in net assets available for plan benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan's investments consist primarily of the securities of the Plan Sponsor. Due to the level of risk associated with investment in the Company's common stock and uncertainties inherent in the estimations and assumptions used to determine the value of the Company's common stock, it is at least reasonably possible that changes in the value of the Company's common stock could 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.

Recent Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2011-04, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs* (ASU 2011-04). ASU 2011-04 amended Accounting Standards Codification topic 820, *Fair Value Measurements and Disclosures*, to provide a consistent definition of fair value and improve the comparability of fair value measurements presented and disclosed in financial statements prepared in accordance with U.S. GAAP and IFRSs. Some of the amendments clarify the application of existing fair value measurement and disclosure requirements, while other amendments change a particular principle or requirement for measuring fair value or disclosing information about fair value measurements. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. The Plan adopted the provisions of ASU 2011-04, as amended by ASU 2013-09, and the adoption did not result in a material impact on the Plan's financial statements.

In July 2013, the FASB issued ASU 2013-09, *Fair Value Measurement (Topic 820): Deferral of the Effective Date of Certain Disclosures for Nonpublic Employee Benefit Plans in Update No. 2011-04* (ASU 2013-09). It indefinitely defers the effective date of certain required disclosures in ASU 2011-04 of quantitative information about the significant unobservable inputs used in Level 3 fair value measurements of investments held by a nonpublic employee benefit plan in its plan sponsor's own nonpublic entity equity securities, including equity securities of its plan sponsor's nonpublic affiliated entities. The deferral was effective upon issuance of this ASU for the financial statements that have not been issued.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

2. Plan Description

Plan Description

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan Document for complete information.

The Company established the Plan effective as of January 1, 2005. The Plan was restated effective January 1, 2007. The Plan is designed to comply with Section 4975 (e)(7) of the Code, and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Plan Trustees are William E. Kennedy, Jr., Steven E. Merwin, Matthew P. Moeller, George F. Cicotte, and Roshelle Pavlin. The Plan Administrator is the "Shareholder Board," which is determined by the Board of Directors and is comprised of three members of the Company's Board of Directors. The Shareholder Board has the ability to delegate its day-to-day administrative responsibilities, and has done so by delegating these responsibilities to an employee of the human resources department. The records of participant account activity are processed and maintained by Randall & Hurley for the year ended December 31, 2012. In 2011, APEX Benefits Administration performed this role.

Eligibility

Employees of the Company who are at least 21 years of age and who are classified as "full time" or "scheduled part time" are eligible to participate in the Plan.

Employer Contributions

Employer contributions to the Plan are made at the sole discretion of the Shareholder Board, including the discretion to forego a contribution for one or more Plan years. The Trustee may use employer contributions to purchase shares of the Company's stock and other prudent investments, or hold contributions in cash. For the year ended December 31, 2012 the Company contributed an amount equal to 6% of participants' gross wages, excluding bonuses, which totaled \$932,229. \$788,359 was contributed in the form of cash, while \$143,870 was used by the Trustee to purchase shares of the Company's stock at fair value. For the year ended December 31, 2011 the Company contributed an amount equal to 2% of participants' gross wages, excluding bonuses, which totaled \$205,723. These employer contributions were used by the Trustee to purchase shares of the Company's stock at fair value. An additional discretionary employer cash contribution was approved by the Company's board of directors equal to 4% of participants' eligible wages earned during the second half of 2011 which totaled \$341,003. Employees are not permitted to make contributions to the Plan.

Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. As of the Valuation Dates, each participant's account is credited with the allocation of plan earnings plus the Company's discretionary contribution and earnings thereon and charged with administrative expenses, as applicable. The allocation of any dividends, expenses and

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

earnings are made to each participant, pro rata, based on the participant's account balance as of the preceding Valuation Date as it bears to the total of all such participants as of that date. Allocations of contributions are made to each participant in the same ratio as the participant's eligible compensation bears to the aggregate annual eligible compensation of all participating employees. To share in an employer contribution, participants must be employed by the Company on the Valuation Date to which the contribution relates.

Vesting

Employer discretionary contributions and the earnings thereon vest as follows: 1 year of service – 0%; 2 years – 20%; 3 years – 50%; 4 years – 100%. An employee must complete 1,000 hours of service during a vesting computation period in order to receive credit for one year of service. Participants become fully vested at the age of 65, upon the participant's death, or upon permanent disability.

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. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares in his or her account, less any shares previously diversified. In the sixth year, the participant may elect to increase that percentage to 50% of their total remaining account balance. The Trustee will make available at least three investment alternatives to Company stock or distribute directly to the participant an amount equal to the amount for which the participant may elect diversification. For the 2012 and 2011 Plan years there were no diversification transactions, as no Participant had 10 years of participation in the Plan.

Voting Rights

In most circumstances, the Trustee of the Plan will be entitled to vote on behalf of all the Company stock held by the Plan. However, if the vote relates to any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all assets of a trade or business, or a similar transaction, the participant will be entitled to direct the Trustee as to how the shares of Company stock allocated to the account are to be voted.

Forfeitures

Non-vested forfeited account balances are used to reduce the Company's discretionary contribution. At the Plan Administrator's discretion, forfeitures may also be used to restore the accounts of previously terminated participants who have been re-employed by the Company during the Plan year. For the years ended December 31, 2012 and 2011, forfeitures of \$29,860 and \$117,758, respectively, were used to reduce employer contributions. At December 31, 2012 and 2011, there were account balances of \$9,904 and \$0, respectively, in the non-vested forfeiture account.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

Payment of Benefits

The retirement benefit available under the Plan is payable upon termination of employment, attainment of normal retirement age of 65, death, or disability. A participant may elect to receive a lump-sum payment or elect a direct rollover to another retirement plan or some combination. No payments are required to be made in shares of the Company's stock because the Company is an S Corporation. Hardship withdrawals are not allowed under the provisions of the Plan. Benefits are recorded when paid.

Plan Termination

Although it has not expressed any intent to do so, 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. In the event of Plan termination, participants would become 100% vested in their employer contributions.

Administrative Expenses

All reasonable and necessary expenses of administering the Plan may be paid out of Plan assets. The Company may, however, pay all or any portion of the administrative expenses. For the years ended December 31, 2012 and 2011, all administrative expenses have been paid by the Company.

3. Investments

The Plan's investments in Dade Moeller & Associates, Inc. common shares at December 31 are as follows:

<i>Year ended December 31,</i>	2012	2011
Number of shares	3,893.0455	3,284.9228
Cost	\$ 2,347,226	\$ 1,702,364
Market	\$ 3,695,551	\$ 3,569,430

Net appreciation (depreciation) in investments (realized and unrealized) was \$(518,740) and \$759,021 for the years ended December 31, 2012 and 2011, respectively. Any appreciation or depreciation of the common stock is a direct result of the change in the valuation of the share price of the Company's common stock.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

4. Fair Value Measurements

The framework for defining and measuring fair value requires that one of three valuation methods be used to determine fair market value: the market approach, the income approach or the cost approach. To increase consistency and comparability in fair value measurements and related disclosures, the accounting standards also create a fair value hierarchy to prioritize the inputs to these valuation methods into the following three levels:

Basis of Fair Value Measurements:

- Level 1 inputs are a select class of observable inputs, based upon the quoted prices for identical instruments in active markets that are accessible as of the measurement date, and are to be used whenever available.
- Level 2 inputs are other types of observable inputs, such as quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are inactive; or other inputs that are observable or can be derived from or supported by observable market data. Level 2 inputs are to be used whenever Level 1 inputs are not available.
- Level 3 inputs are significantly unobservable, reflecting the reporting entity's own assumptions regarding what market participants would assume when pricing a financial instrument. Level 3 inputs are to only be used when Level 1 and Level 2 inputs are unavailable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Plan considers its investment in Dade Moeller & Associates, Inc. common stock as a Level 3 Investment.

The following table sets forth, by level within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2012 and 2011:

	Investment Assets at Fair Value				
	Level 1	Level 2	Level 3	Total	
December 31, 2012					
Cash	\$ 484,242	\$ —	\$ —	\$ 484,242	
Dade Moeller & Associates, Inc. common stock	—	—	3,695,551	3,695,551	
Total Investments at Fair Value	\$ 484,242	\$ —	\$ 3,695,551	\$ 4,179,793	
December 31, 2011					
Dade Moeller & Associates, Inc. common stock	\$ —	\$ —	\$ 3,569,430	\$ 3,569,430	

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

The per share value of Dade Moeller & Associates, Inc. common stock is valued using a combination of the discounted cash flow (income approach) and guideline public company (market approach) valuation methodologies, which are level 3 inputs in the fair value hierarchy. There have been no changes in the methodologies used at December 31, 2012 and 2011.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, while the Plan believes its valuation method is appropriate, the use of different methodologies or assumptions to determine fair value could result in a different fair value measurement at the reporting date.

The following table sets forth a summary of changes in the fair value of the Plan's level 3 investment assets for the years ended December 31, 2012 and 2011:

<i>Year ended December 31,</i>	2012	2011
Balance , beginning of year	\$ 3,569,430	\$ 2,397,494
Realized and unrealized gains (losses), net	(518,740)	759,021
Contributions	644,861	412,915
Balance , end of year	\$ 3,695,551	\$ 3,569,430

6. Party-in-Interest

The Plan invests in shares of the Company's common stock. The Company is the Plan Sponsor as defined by the Plan and therefore transactions made in the Company's stock qualify as party-in-interest.

The Shareholder Board, which is comprised of three members of the Company's Board of Directors, serves as the Administrator of the Plan. The members of the Shareholder Board are also participants in the Plan and therefore transactions with these individuals qualify as party-in-interest.

7. Subsequent Events

On March 20, 2013 the Shareholder Board, acting as the Administrator of the Plan, established two new positions to serve as Trustees of the Plan. Plan management has evaluated subsequent events through the issuance of the financial statements on August 28, 2013, and determined that there are no other subsequent events that require recognition or disclosure in these financial statements.

Supplementary Information

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

EIN: 56-1858650
Plan Number: 003
Form: 5500

(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
*	Dade Moeller & Associates, Inc.	3,893.0455 Shares of common stock	\$ 2,347,226	\$ 3,695,551
Total Investments			\$ 2,347,226	\$ 3,695,551

* A party-in-interest as defined by ERISA.

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Schedule H, line 4j - Schedule of Reportable Transactions

EIN: 56-1858650
Plan Number: 003
Form: 5500

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (loss)
Series of Transactions:								
* Dade Moeller & Associates, Inc.	Common Stock	\$ 644,861	\$ —	\$ —	\$ —	\$ 644,861	\$ 644,861	\$ —

* A party-in-interest as defined by ERISA

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

EIN: 56-1858650
Plan Number: 003
Form: 5500

(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
*	Dade Moeller & Associates, Inc.	3,893.0455 Shares of common stock	\$ 2,347,226	\$ 3,695,551
Total Investments			\$ 2,347,226	\$ 3,695,551

* A party-in-interest as defined by ERISA.