

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 2012 This Form is Open to Public Inspection
---	---	---

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>BELL BROTHERS HEATING AND AIR 401(K) PROFIT SHARING PLAN & TRUST</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>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2008</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2008</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2008</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>BELL BROTHERS HEATING AND AIR</u> <u>9195 SURVEY RD</u> <u>ELK GROVE, CA 95624-9709</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>68-0362665</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>916-444-1234</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>238220</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>68-0362665</u>	2c Sponsor's telephone number <u>916-444-1234</u>	2d Business code (see instructions) <u>238220</u>	
2b Employer Identification Number (EIN) <u>68-0362665</u>					
2c Sponsor's telephone number <u>916-444-1234</u>					
2d Business code (see instructions) <u>238220</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	10/14/2013 Date	BELL BROTHERS HEATING AND AIR 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		3b Administrator's EIN
		3c Administrator's telephone number
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 BELL BROTHERS HEATING AND AIR		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 124
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	100
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	9
d Subtotal. Add lines 6a , 6b , and 6c	6d	109
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	109
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	41
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2T 3D		
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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan BELL BROTHERS HEATING AND AIR 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BELL BROTHERS HEATING AND AIR	D Employer Identification Number (EIN) 68-0362665

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
PAYCHEX SECURITIES CORPORATION

16-1486352

(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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2012
		This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan BELL BROTHERS HEATING AND AIR 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BELL BROTHERS HEATING AND AIR	D Employer Identification Number (EIN) 68-0362665	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	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)	57760	65378
(2) U.S. Government securities.....	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other.....	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	10271	8664
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	795235	889995
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	863266	964037

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	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	863266	964037
---	-----------	--------	--------

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)	76730	
(B) Participants	2a(1)(B)	155774	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		232504
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	206	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		206
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	20238	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		20238
(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)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(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)		82093
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		335041

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	226778	
(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)		226778
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	7492	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7492
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		234270

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		100771
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: BROWN, FINK, BOYCE & ASTLE, LLP

(2) EIN: 68-0000424

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	
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	
e Was this plan covered by a fidelity bond?.....	X		86327
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	
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	
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	
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		
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	
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	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.			

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

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 2012 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>BELL BROTHERS HEATING AND AIR 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BELL BROTHERS HEATING AND AIR</u>	D Employer Identification Number (EIN) <u>68-0362665</u>

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
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): <u>16-1470238</u>	
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

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): _____

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2012 AND 2011

Table of Contents

Independent Auditors' Report.....	1
-----------------------------------	---

Financial Statements

Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits.....	4
Notes to the Financial Statements.....	5

Supplemental Schedule

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	11
--	----



BROWN FINK BOYCE & ASTLE, LLP

CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS ADVISORS

83 Scripps Drive - Suite 210
Sacramento, CA 95825

916.924.0800 TEL
916.924.0802 FAX

www.bfba.com

INDEPENDENT AUDITORS' REPORT

To the Bell Brothers Heating and Air
401(k) Profit Sharing Plan & Trust Sponsor
Elk Grove, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Bell Brothers Heating and Air 401(k) Profit Sharing Plan & Trust (the Plan), which comprise the statement of the net assets available for benefits as of December 31, 2012, the related statement of changes in net assets available for benefits for the year ended December 31, 2012, 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.

Auditors' Responsibility

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 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 Plan'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 Plan'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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Bell Brothers Heating and Air 401(k) Profit Sharing Plan & Trust as of December 31, 2012, and the changes in net assets available for benefits for the year ended December 31, 2012, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

The accompanying statement of net assets available for benefits of the Bell Brothers Heating and Air 401(k) Profit Sharing Plan & Trust as of December 31, 2011, was not audited, reviewed, or compiled by us and, accordingly, we do not express any opinion or any other form of assurance on it.

Report on Supplementary Information

Our audit was 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, is presented for the purpose of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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.

Brown, Fink, Boyce & Asher, LLP

Sacramento, California
October 10, 2013

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	<u>ASSETS</u>	
	<u>2012</u>	<u>2011</u> <u>(Unaudited)</u>
Investments, at fair value		
Mutual funds	\$ 889,995	\$ 795,235
Interest-bearing cash	<u>65,378</u>	<u>57,760</u>
Total investments	<u>955,373</u>	<u>852,995</u>
Receivables		
Notes receivable from participants	<u>8,664</u>	<u>10,271</u>
Total receivables	<u>8,664</u>	<u>10,271</u>
Total assets	<u>964,037</u>	<u>863,266</u>
<u>LIABILITIES</u>		
Excess contributions payable	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits	<u>\$ 964,037</u>	<u>\$ 863,266</u>

The accompanying notes are an integral part of these financial statements.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2012

Additions to net assets attributed to		
Investment income		
Net appreciation in fair value of investments	\$	82,093
Interest and dividends		20,444
Contributions		
Participant		155,774
Employer		<u>76,730</u>
Total additions		<u>335,041</u>
Deductions from net assets attributed to		
Withdrawals		226,778
Expenses		<u>7,492</u>
Total deductions		<u>234,270</u>
Net increase		100,771
Net assets available for benefits		
Beginning of year		<u>863,266</u>
End of year	\$	<u><u>964,037</u></u>

The accompanying notes are an integral part of these financial statements.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1: DESCRIPTION OF PLAN

The following description of the Bell Brothers Heating and Air 401(k) Profit Sharing Plan & Trust (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established January 1, 2008, to provide eligible employees of Bell Brothers Heating and Air, Inc. (the Company) with retirement benefits in accordance with section 401(k) of the Internal Revenue Code (the IRC). Employees are eligible to participate in the Plan after meeting the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Employees become eligible to participate in the Plan and make elective deferrals and receive matching contributions after completing three consecutive months of eligible service and attaining age 18. Employees may elect to make tax deferred contributions to the Plan up to a limit of \$17,000 in 2012. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. The Company makes matching contributions in an amount equal to 100% of the first 3% of each participant's contribution and 50% of the next 2% contributed. Employee contributions in excess of 5% are not eligible for matching.

The Company may also make an annual discretionary profit sharing contribution. To be eligible for the profit sharing contribution, participants must be credited with 1 year of service, attain age 21, and be employed by the Company on the last day of the Plan year. To earn a year of service, participants must be credited with at least 1,000 hours of service during the Plan year. During the year ended December 31, 2012, the Company did not elect to make any profit sharing contributions to the Plan.

Participant Accounts

Each participant's account is credited with the participant's and employer contributions and an allocation of net earnings from investments and changes in investment values. Allocations are based on each participant's contributions, earnings, or account balances, as defined by the Plan agreement. The benefit to which a participant is entitled is limited to the benefit that can be provided from the participant's account.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1: DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are always fully vested in the salary deferral contributions, qualified rollovers or transfers from other retirement plans, and employer matching contributions. Participants vest in profit sharing contributions as follows: 20% after two years of credited service, increasing by 20% for each year of service thereafter. After 6 years of service, participants are fully vested in profit sharing contributions.

Participant Loans

Participants may borrow up to the lesser of \$50,000 or 95% of half of the vested interest in their account in the form of a loan with a minimum of \$1,000. Loans bear interest at prevailing market rates and generally must be repaid within four and a half years. Loans to participants are stated at the principal amount outstanding, which approximates fair value.

Payment of Benefits

Upon termination of employment due to retirement, death, disability or separation of service, the balance in the participant's account will be distributed to the participant or to their beneficiaries in either a lump sum, a distribution in the form of an annuity, or equal installment payments, or some combination of the foregoing, at the election of the participant or beneficiary.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Investments

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 FASB ASC 820 are described as follows:

- Level 1) Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (Continued)

Level 2) Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in 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 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2012 and 2011.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (Continued)

As of December 31, 2012, assets in the plan, as defined by ASC Topic 820, were as follows:

<u>Assets at fair value as of December 31, 2012</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing cash	\$ 65,378	-	-	\$ 65,378
Mutual funds				
Growth funds	87,563	-	-	87,563
Bond funds	46,120	-	-	46,120
Value funds	37,066	-	-	37,066
Blend funds	379,703	-	-	379,703
Target date funds	47,365	-	-	47,365
Other funds	292,178	-	-	292,178
Total mutual funds	889,995	-	-	889,995
Total assets at fair value	\$ 955,373	-	-	\$ 955,373

As of December 31, 2011, assets in the plan, as defined by ASC Topic 820, were as follows:

<u>Assets at fair value as of December 31, 2011 (Unaudited)</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing cash	\$ 57,760	-	-	\$ 57,760
Mutual funds				
Growth funds	109,940	-	-	109,940
Bond funds	47,518	-	-	47,518
Value funds	60,379	-	-	60,379
Blend funds	342,968	-	-	342,968
Target date funds	31,728	-	-	31,728
Other funds	202,702	-	-	202,702
Total mutual funds	795,235	-	-	795,235
Total assets at fair value	\$ 852,995	-	-	\$ 852,995

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Administrative Expenses

Administrative expenses of the Plan are paid by the Plan as provided in the Plan document. Management fees and operating expenses charged to the Plan for investments in the mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Use of Estimates

In preparing the financial statements in accordance with accounting principles generally accepted in the United States of America, management makes estimates and assumptions which affect the reported amounts of net assets available for benefits at the date of the financial statements and the reported amounts of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Subsequent Events

In preparing the accompanying financial statements, management has performed an evaluation of events from January 1, 2013 through October 10, 2013, which is the date these financial statements were available for issuance.

NOTE 3: INVESTMENTS

Investments exceeding 5% of the Plan's net assets as of December 31 include the following:

	<u>2012</u>	<u>2011</u> (Unaudited)
MainStay MAP I Fund	\$ 260,926	\$ 200,104
American Funds US Government Sec R5 Fund	219,464	144,057
Federated Automated Cash Manage Fund	65,378	57,760
MFS Growth R4 Fund		49,508

NOTE 4: PLAN TERMINATION

Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan at any time. In the event of plan termination, all accounts become fully vested and non-forfeitable. Plan assets would first be used to pay any expenses properly charged to the Plan. The remainder would then be distributed to participants in a lump sum.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 5: TAX STATUS

On March 31, 2008, the IRS stated that the prototype adopted by the Plan, as then designed, qualifies under IRC Section 401(a). The Plan has not received a determination letter specific to the Plan itself; however, the Plan administrator and the Plan's tax counsel believe that the Plan was designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognizes 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 applicable authorities. 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 it is no longer subject to income tax examination for years prior to 2010.

NOTE 6: RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Supplemental Schedule

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

EIN 68-0362665

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2012

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Current Value
Mid Atlantic Trust Company		
MainStay MAP I Fund	Mutual Fund	\$ 260,926
American Funds US Government Sec R5 Fund	Mutual Fund	219,464
Federated Automated Cash Manage Fund	Interest Bearing Cash	65,378
T. Rowe Price Retirement 2030 Fund	Mutual Fund	37,809
MFS Growth R4 Fund	Mutual Fund	27,228
Hartford International Opportunities R5 Fund	Mutual Fund	24,812
Principal MidCap R5 Fund	Mutual Fund	24,706
PL Port Optimization Moderate A Fund	Mutual Fund	22,529
RidgeWorth Small Cap Value Equity I Fund	Mutual Fund	21,266
Artisan Value Fund Investor Shares Fund	Mutual Fund	20,588
Vanguard Large Cap Index Inv Fund	Mutual Fund	19,720
Oppenheimer Developing Markets Y Fund	Mutual Fund	19,454
MFS Research International R4 Fund	Mutual Fund	14,968
Delaware High-Yield Opportunities In Fund	Mutual Fund	14,559
Columbia Small Cap Index Z Fund	Mutual Fund	14,541
MainStay Large Cap Growth I Fund	Mutual Fund	14,254
T. Rowe Price Dividend Growth Fund	Mutual Fund	13,049
PL Port Optimization Mod-Agrsv A Fund	Mutual Fund	12,589
Principal MidCap S&P 400 Index R5	Mutual Fund	10,406
Hartford Inflation Plus R5 Fund	Mutual Fund	10,275
PRIMECAP Odyssey Aggressive Growth Fund	Mutual Fund	9,966
BlackRock Global Allocation Instl Fund	Mutual Fund	9,686
Vanguard Equity-Income Inv Fund	Mutual Fund	8,737
Vanguard Inflation Protected Secs Inv Fund	Mutual Fund	6,666
T. Rowe Price Retirement 2040 Fund	Mutual Fund	6,651
PL Port Optimization Aggressive A Fund	Mutual Fund	6,554
Prudential Short-Term Corporate Bd Z Fund	Mutual Fund	6,185
T. Rowe Price New America Growth Fund	Mutual Fund	5,723
Vanguard Small Cap Growth Index Inv Fund	Mutual Fund	5,686
Prudential High-Yield Z Fund	Mutual Fund	4,934
American Century Mid-Cap Value Inv Fund	Mutual Fund	4,152
American Century Small Cap Value Inv Fund	Mutual Fund	3,589
Federated Total Return Bond Instl Fund	Mutual Fund	3,494

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

EIN 68-0362665

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(CONTINUED)

DECEMBER 31, 2012

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Current Value
Mid Atlantic Trust Company		
Federated Total Return Govt Bd Instl	Mutual Fund	1,887
T. Rowe Price Retirement 2045 Fund	Mutual Fund	1,239
T. Rowe Price Retirement 2020 Fund	Mutual Fund	1,227
T. Rowe Price Retirement 2055 Fund	Mutual Fund	439
Berwyn Fund	Mutual Fund	15
PL Port Optimization Mod-Consrv A Fund	Mutual Fund	15
Delaware High-Yield Opportunities R Fund	Mutual Fund	7
* Notes receivable from participants	Loans (4.25%)	8,664
		\$ 964,037

* Denotes party-in-interest

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2012 AND 2011

Table of Contents

Independent Auditors' Report.....	1
-----------------------------------	---

Financial Statements

Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits.....	4
Notes to the Financial Statements.....	5

Supplemental Schedule

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	11
--	----



BROWN FINK BOYCE & ASTLE, LLP

CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS ADVISORS

83 Scripps Drive - Suite 210
Sacramento, CA 95825

916.924.0800 TEL
916.924.0802 FAX

www.bfba.com

INDEPENDENT AUDITORS' REPORT

To the Bell Brothers Heating and Air
401(k) Profit Sharing Plan & Trust Sponsor
Elk Grove, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Bell Brothers Heating and Air 401(k) Profit Sharing Plan & Trust (the Plan), which comprise the statement of the net assets available for benefits as of December 31, 2012, the related statement of changes in net assets available for benefits for the year ended December 31, 2012, 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.

Auditors' Responsibility

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 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 Plan'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 Plan'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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Bell Brothers Heating and Air 401(k) Profit Sharing Plan & Trust as of December 31, 2012, and the changes in net assets available for benefits for the year ended December 31, 2012, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

The accompanying statement of net assets available for benefits of the Bell Brothers Heating and Air 401(k) Profit Sharing Plan & Trust as of December 31, 2011, was not audited, reviewed, or compiled by us and, accordingly, we do not express any opinion or any other form of assurance on it.

Report on Supplementary Information

Our audit was 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, is presented for the purpose of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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.

Brown, Fink, Boyce & Asher, LLP

Sacramento, California
October 10, 2013

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	<u>ASSETS</u>	
	<u>2012</u>	<u>2011</u> <u>(Unaudited)</u>
Investments, at fair value		
Mutual funds	\$ 889,995	\$ 795,235
Interest-bearing cash	<u>65,378</u>	<u>57,760</u>
Total investments	<u>955,373</u>	<u>852,995</u>
Receivables		
Notes receivable from participants	<u>8,664</u>	<u>10,271</u>
Total receivables	<u>8,664</u>	<u>10,271</u>
Total assets	<u>964,037</u>	<u>863,266</u>
	<u>LIABILITIES</u>	
Excess contributions payable	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits	<u>\$ 964,037</u>	<u>\$ 863,266</u>

The accompanying notes are an integral part of these financial statements.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2012

Additions to net assets attributed to		
Investment income		
Net appreciation in fair value of investments	\$	82,093
Interest and dividends		20,444
Contributions		
Participant		155,774
Employer		<u>76,730</u>
Total additions		<u>335,041</u>
Deductions from net assets attributed to		
Withdrawals		226,778
Expenses		<u>7,492</u>
Total deductions		<u>234,270</u>
Net increase		100,771
Net assets available for benefits		
Beginning of year		<u>863,266</u>
End of year	\$	<u><u>964,037</u></u>

The accompanying notes are an integral part of these financial statements.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1: DESCRIPTION OF PLAN

The following description of the Bell Brothers Heating and Air 401(k) Profit Sharing Plan & Trust (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established January 1, 2008, to provide eligible employees of Bell Brothers Heating and Air, Inc. (the Company) with retirement benefits in accordance with section 401(k) of the Internal Revenue Code (the IRC). Employees are eligible to participate in the Plan after meeting the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Employees become eligible to participate in the Plan and make elective deferrals and receive matching contributions after completing three consecutive months of eligible service and attaining age 18. Employees may elect to make tax deferred contributions to the Plan up to a limit of \$17,000 in 2012. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. The Company makes matching contributions in an amount equal to 100% of the first 3% of each participant's contribution and 50% of the next 2% contributed. Employee contributions in excess of 5% are not eligible for matching.

The Company may also make an annual discretionary profit sharing contribution. To be eligible for the profit sharing contribution, participants must be credited with 1 year of service, attain age 21, and be employed by the Company on the last day of the Plan year. To earn a year of service, participants must be credited with at least 1,000 hours of service during the Plan year. During the year ended December 31, 2012, the Company did not elect to make any profit sharing contributions to the Plan.

Participant Accounts

Each participant's account is credited with the participant's and employer contributions and an allocation of net earnings from investments and changes in investment values. Allocations are based on each participant's contributions, earnings, or account balances, as defined by the Plan agreement. The benefit to which a participant is entitled is limited to the benefit that can be provided from the participant's account.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1: DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are always fully vested in the salary deferral contributions, qualified rollovers or transfers from other retirement plans, and employer matching contributions. Participants vest in profit sharing contributions as follows: 20% after two years of credited service, increasing by 20% for each year of service thereafter. After 6 years of service, participants are fully vested in profit sharing contributions.

Participant Loans

Participants may borrow up to the lesser of \$50,000 or 95% of half of the vested interest in their account in the form of a loan with a minimum of \$1,000. Loans bear interest at prevailing market rates and generally must be repaid within four and a half years. Loans to participants are stated at the principal amount outstanding, which approximates fair value.

Payment of Benefits

Upon termination of employment due to retirement, death, disability or separation of service, the balance in the participant's account will be distributed to the participant or to their beneficiaries in either a lump sum, a distribution in the form of an annuity, or equal installment payments, or some combination of the foregoing, at the election of the participant or beneficiary.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Investments

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 FASB ASC 820 are described as follows:

- Level 1) Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (Continued)

Level 2) Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in 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 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2012 and 2011.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (Continued)

As of December 31, 2012, assets in the plan, as defined by ASC Topic 820, were as follows:

<u>Assets at fair value as of December 31, 2012</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing cash	\$ 65,378	-	-	\$ 65,378
Mutual funds				
Growth funds	87,563	-	-	87,563
Bond funds	46,120	-	-	46,120
Value funds	37,066	-	-	37,066
Blend funds	379,703	-	-	379,703
Target date funds	47,365	-	-	47,365
Other funds	292,178	-	-	292,178
Total mutual funds	889,995	-	-	889,995
Total assets at fair value	\$ 955,373	-	-	\$ 955,373

As of December 31, 2011, assets in the plan, as defined by ASC Topic 820, were as follows:

<u>Assets at fair value as of December 31, 2011 (Unaudited)</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing cash	\$ 57,760	-	-	\$ 57,760
Mutual funds				
Growth funds	109,940	-	-	109,940
Bond funds	47,518	-	-	47,518
Value funds	60,379	-	-	60,379
Blend funds	342,968	-	-	342,968
Target date funds	31,728	-	-	31,728
Other funds	202,702	-	-	202,702
Total mutual funds	795,235	-	-	795,235
Total assets at fair value	\$ 852,995	-	-	\$ 852,995

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Administrative Expenses

Administrative expenses of the Plan are paid by the Plan as provided in the Plan document. Management fees and operating expenses charged to the Plan for investments in the mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Use of Estimates

In preparing the financial statements in accordance with accounting principles generally accepted in the United States of America, management makes estimates and assumptions which affect the reported amounts of net assets available for benefits at the date of the financial statements and the reported amounts of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Subsequent Events

In preparing the accompanying financial statements, management has performed an evaluation of events from January 1, 2013 through October 10, 2013, which is the date these financial statements were available for issuance.

NOTE 3: INVESTMENTS

Investments exceeding 5% of the Plan's net assets as of December 31 include the following:

	<u>2012</u>	<u>2011</u> (Unaudited)
MainStay MAP I Fund	\$ 260,926	\$ 200,104
American Funds US Government Sec R5 Fund	219,464	144,057
Federated Automated Cash Manage Fund	65,378	57,760
MFS Growth R4 Fund		49,508

NOTE 4: PLAN TERMINATION

Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan at any time. In the event of plan termination, all accounts become fully vested and non-forfeitable. Plan assets would first be used to pay any expenses properly charged to the Plan. The remainder would then be distributed to participants in a lump sum.

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 5: TAX STATUS

On March 31, 2008, the IRS stated that the prototype adopted by the Plan, as then designed, qualifies under IRC Section 401(a). The Plan has not received a determination letter specific to the Plan itself; however, the Plan administrator and the Plan's tax counsel believe that the Plan was designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognizes 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 applicable authorities. 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 it is no longer subject to income tax examination for years prior to 2010.

NOTE 6: RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Supplemental Schedule

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

EIN 68-0362665

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2012

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Current Value
<hr/> Mid Atlantic Trust Company		
MainStay MAP I Fund	Mutual Fund	\$ 260,926
American Funds US Government Sec R5 Fund	Mutual Fund	219,464
Federated Automated Cash Manage Fund	Interest Bearing Cash	65,378
T. Rowe Price Retirement 2030 Fund	Mutual Fund	37,809
MFS Growth R4 Fund	Mutual Fund	27,228
Hartford International Opportunities R5 Fund	Mutual Fund	24,812
Principal MidCap R5 Fund	Mutual Fund	24,706
PL Port Optimization Moderate A Fund	Mutual Fund	22,529
RidgeWorth Small Cap Value Equity I Fund	Mutual Fund	21,266
Artisan Value Fund Investor Shares Fund	Mutual Fund	20,588
Vanguard Large Cap Index Inv Fund	Mutual Fund	19,720
Oppenheimer Developing Markets Y Fund	Mutual Fund	19,454
MFS Research International R4 Fund	Mutual Fund	14,968
Delaware High-Yield Opportunities In Fund	Mutual Fund	14,559
Columbia Small Cap Index Z Fund	Mutual Fund	14,541
MainStay Large Cap Growth I Fund	Mutual Fund	14,254
T. Rowe Price Dividend Growth Fund	Mutual Fund	13,049
PL Port Optimization Mod-Agrsv A Fund	Mutual Fund	12,589
Principal MidCap S&P 400 Index R5	Mutual Fund	10,406
Hartford Inflation Plus R5 Fund	Mutual Fund	10,275
PRIMECAP Odyssey Aggressive Growth Fund	Mutual Fund	9,966
BlackRock Global Allocation Instl Fund	Mutual Fund	9,686
Vanguard Equity-Income Inv Fund	Mutual Fund	8,737
Vanguard Inflation Protected Secs Inv Fund	Mutual Fund	6,666
T. Rowe Price Retirement 2040 Fund	Mutual Fund	6,651
PL Port Optimization Aggressive A Fund	Mutual Fund	6,554
Prudential Short-Term Corporate Bd Z Fund	Mutual Fund	6,185
T. Rowe Price New America Growth Fund	Mutual Fund	5,723
Vanguard Small Cap Growth Index Inv Fund	Mutual Fund	5,686
Prudential High-Yield Z Fund	Mutual Fund	4,934
American Century Mid-Cap Value Inv Fund	Mutual Fund	4,152
American Century Small Cap Value Inv Fund	Mutual Fund	3,589
Federated Total Return Bond Instl Fund	Mutual Fund	3,494

BELL BROTHERS HEATING AND AIR
401(K) PROFIT SHARING PLAN & TRUST

EIN 68-0362665

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(CONTINUED)

DECEMBER 31, 2012

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Current Value
Mid Atlantic Trust Company		
Federated Total Return Govt Bd Instl	Mutual Fund	1,887
T. Rowe Price Retirement 2045 Fund	Mutual Fund	1,239
T. Rowe Price Retirement 2020 Fund	Mutual Fund	1,227
T. Rowe Price Retirement 2055 Fund	Mutual Fund	439
Berwyn Fund	Mutual Fund	15
PL Port Optimization Mod-Consrv A Fund	Mutual Fund	15
Delaware High-Yield Opportunities R Fund	Mutual Fund	7
* Notes receivable from participants	Loans (4.25%)	8,664
		\$ <u>964,037</u>

* Denotes party-in-interest