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

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1995

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

WESTERN PRECOOLING SYSTEMS

43990 FREMONT BLVD.
FREMONT, CA 94538

2b Employer Identification Number (EIN) 94-2327682

2c Sponsor's telephone number 510-226-4414

2d Business code (see instructions) 812990

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.	02/07/2014	LAWRENCE SNYDER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	02/07/2014	LAWRENCE SNYDER
	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 [X] 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:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	230
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**	203
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**	237
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	237
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	201
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:
2E 2F 2H 2J 2T 3D 3H

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)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[ ]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[X]	1	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
84-0467907	68322	931434-01	88	10/01/2012	09/30/2013

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	645440
5	Current value of plan's interest under this contract in separate accounts at year end	5	2785839

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	505110
c	Additions: (1) Contributions deposited during the year	7c(1)	77808		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	7435		
	(4) Transferred from separate account	7c(4)	67293		
	(5) Other (specify below)	7c(5)	2340		
	▶ LOAN REPAYMENTS				
	(6) Total additions			7c(6)	154876
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	659986
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4125		
	(2) Administration charge made by carrier	7e(2)	354		
	(3) Transferred to separate account	7e(3)	10066		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	14545
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	645441

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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

GREAT-WEST LIFE & ANNUITY COMPANY
8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

84-0467907

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

CHARLES SCHWAB

(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

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(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)

MILLER KAPLAN ARASE LLP

44 MONTGOMARY STREET
SUITE 3701
SAN FRANCISCO, CA 94104

(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?
10	NONE	11000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

VERISIGHT, INC.

35 IRON POINT CIRCLE
SUITE 100
FOLSOM, CA 95630

27-2037969

(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?
13	NONE	17372	Yes [X] No [ ]	Yes [ ] No [X]	1447	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

BROUWER & JANACHOWSKI LLC

1831 TIBURON BLVD.
TIBURON, CA 94920-2572

(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?
27 28	NONE	48184	Yes [ ] No [X]	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
VERISIGHT, INC.	13	

(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.
GREAT-WEST LIFE & ANNUITY COMPANY 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111 84-0467907	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: FUTUREFUNDS SERIES ACCOUNT II

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
84-0467907-001	P	2785839

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	375000	375000
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	12337	9240
(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)	757534	206588
(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)	25292	83789
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2322179	2785839
(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)	7417858	7902065
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	505109	645440
(15) Other	1c(15)	26737	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(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	11442046	12007961
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		25
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	25
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	11442046	12007936

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)	375000	
	(B) Participants	2a(1)(B)	275171	
	(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)		650171
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	4050	
	(F) Other	2b(1)(F)	7440	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		11490
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	4282	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	257873	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		262155
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	604766	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	619620	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-14854
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	75332	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		75332

		(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)		382960
(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)		55224
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1422478
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	776670	
(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)		776670
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)	12000	
(2) Contract administrator fees	2i(2)	16372	
(3) Investment advisory and management fees	2i(3)	51345	
(4) Other	2i(4)	201	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		79918
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		856588
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		565890
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: MILLER KAPLAN ARASE & CO. LLP **(2)** EIN: 95-2036255

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			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.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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 10/01/2012 and ending 09/30/2013

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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): 84-0467907 74-6518191

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

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

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

FINANCIAL STATEMENTS

SEPTEMBER 30, 2013 AND 2012

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BAKER TILLY
INTERNATIONAL

INDEPENDENT AUDITORS' REPORT

Trustees and Plan Administrator
WPS/Moody Western Profit Sharing 401(k) Plan
43990 Fremont Boulevard
Fremont, California 94538

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of WPS/Moody Western Profit Sharing 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of September 30, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended September 30, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of WPS/Moody Western Profit Sharing 401(k) Plan as of September 30, 2013 and 2012 and the changes in its net assets available for benefits for the year ended September 30, 2013 in conformity with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets (held at end of year) as of September 30, 2013 and reportable transactions for the year ended September 30, 2013 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental 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.

Miller Kaplan Arase LLP

MILLER KAPLAN ARASE LLP
San Francisco, California
January 25, 2014

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	September 30, 2013	September 30, 2012
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Participant Directed Investments:		
Pooled Separate Accounts	$ 2,785,839	$ 2,322,179
Insurance Company General Account	645,440	505,109
	3,431,279	2,827,288
Trustee Directed Investments:		
Common Stocks	206,588	757,534
Mutual Funds and Exchange Traded Funds	7,902,065	7,417,858
Real Estate Investment Trusts	-	26,737
	8,108,653	8,202,129
TOTAL INVESTMENTS	11,539,932	11,029,417
CASH	9,240	12,337
RECEIVABLES		
Employer Contributions	375,000	375,000
Notes Receivable from Participants	83,789	25,292
TOTAL RECEIVABLES	458,789	400,292
TOTAL ASSETS	12,007,961	11,442,046
LIABILITIES		
OTHER	25	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 12,007,936	$ 11,442,046

(Attached notes are an integral part of this statement)

EXHIBIT "B"

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013

	Participant Directed Investments	Trustee Directed Investments	Total
ADDITIONS			
INVESTMENT INCOME			
Dividends and Interest	$ 7,435	$ 262,126	$ 269,561
Net Appreciation in Fair Value of Investments	382,966	115,730	498,696
NET INVESTMENT INCOME	390,401	377,856	768,257
CONTRIBUTIONS AND OTHER ADDITIONS			
Employer Contributions	-	375,000	375,000
Participant Contributions	275,171	-	275,171
Interest on Participant Notes Receivable	4,050	-	4,050
TOTAL CONTRIBUTIONS AND OTHER ADDITIONS	279,221	375,000	654,221
TOTAL ADDITIONS	669,622	752,856	1,422,478
DEDUCTIONS			
Withdrawals and Distributions	2,998	773,672	776,670
Administrative Expenses	4,161	75,757	79,918
TOTAL DEDUCTIONS	7,159	849,429	856,588
NET INCREASE (DECREASE)	662,463	(96,573)	565,890
NET ASSETS AVAILABLE FOR BENEFITS			
BEGINNING OF YEAR	2,852,580	8,589,466	11,442,046
END OF YEAR	$ 3,515,043	$ 8,492,893	$ 12,007,936

(Attached notes are an integral part of this statement)

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the WPS/Moody Western Profit Sharing 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more specific provisions.

A. General

The Plan is a defined contribution plan established in 1995 to provide benefits to eligible employees of Western Precooling Systems, Inc. and its affiliates who have adopted the Plan (the "Company"). The plan administrator believes the Plan is designed and operated in compliance with applicable requirements of the Internal Revenue Code (the "Code") and provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

B. Administration and Expenses

An Administrative Committee manages the operation and administration of the Plan. Three officers of the Company serve as trustees. Great-West Life & Annuity Insurance Company ("Great-West") is custodian of participant directed investments under the elective deferral portion of the Plan. Participants direct the investment of their elective contribution accounts among a menu of pooled separate accounts and an insurance company general account investment provided under a group annuity contract between the Company and Great-West. Assets of the profit sharing portion of the Plan are maintained in custodial brokerage accounts with Charles Schwab Institutional. An investment manager directs the investment of profit sharing plan assets subject to guidelines established by the trustees.

Mutual fund management fees and operating expenses are charged directly to the funds. Pooled separate accounts include an expense factor charged by Great-West in addition to the accounts' underlying mutual fund expenses. Such fees are factored into the value of mutual funds and pooled separate accounts as a reduction in investment return. Certain participant elective transaction fees are charged directly to participant accounts. Other costs of administering the Plan are paid from the profit sharing portion of Plan assets including investment management, audit, record keeping and administrative fees.

C. Eligibility

Substantially all employees of the Company who have attained age 21 may begin elective deferrals on the first day of the month coincident with or next following commencement of employment. An employee must complete one year of service prior to attaining eligibility for the profit sharing portion of the Plan, and a participant who is not employed on September 30 must have completed a year of service during the Plan year to be eligible for an allocation of an annual profit sharing contribution. Union employees, nonresident aliens and leased employees are specifically excluded from the Plan.

D. Participant Contributions

Participants may elect to have the Company contribute their eligible pre-tax compensation, as defined in the Plan, up to the maximum amount allowable under the Plan document and provisions of the Code. Participants of age 50 or older may elect to make additional catch-up contributions not to exceed the maximum statutory amount. Participants who make pre-tax contributions to the Plan receive an equivalent reduction in taxable compensation. The Plan permits participants to make rollover contributions of eligible amounts received from other tax-qualified retirement plans. Such contributions are subject to the approval of the plan administrator and will be invested in accordance with participant directions.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

E. Company Profit Sharing Contributions

The Company may make discretionary profit sharing contributions as defined in the Plan and as approved by the Company. The Company authorized a profit sharing contribution of $375,000 for the Plan year ended September 30, 2013 which was funded on December 12, 2013.

F. Participant Accounts

Elective deferral and rollover accounts are administered by Great-West and are valued on a daily basis. Such accounts are credited with participant contributions, rollover contributions, and participants' elective investment earnings or losses and expenses. A separate profit sharing account is maintained for each participant that is valued annually as of September 30. Eligible participants receive a share of the Company's profit sharing contribution based on a participant's eligible compensation as adjusted to integrate with the Social Security Taxable Wage Base plus a pro rata share of investment earnings or losses and expenses.

G. Vesting and Forfeitures

A participant is fully vested immediately as to voluntary contributions, rollover contributions and related earnings. A participant becomes fully vested in his or her Company profit sharing account after three years of credited service. Forfeitures of Company profit sharing contributions are first used to pay Plan administrative expenses. Any remainder of unapplied forfeitures will thereafter be added to Company profit sharing contributions. Forfeiture activity during 2013 and the balance of unapplied forfeitures at September 30, 2013 and 2012 are insignificant.

H. Notes Receivable from Participants

A participant may borrow from his or her elective deferral and rollover accounts up to the lesser of $50,000 or 50 percent of his or her vested account balance subject to a $500 minimum. A loan is secured by a participant's vested account balance, bears interest at a fixed rate based on available market financing rates at loan inception and must be repaid to the Plan within a five-year period, unless a loan is used for the purchase of a principal residence in which case the maximum repayment period may be extended. Principal and interest are paid ratably through payroll deductions. Notes receivable from participants at September 30, 2013 carry interest rates ranging from 5.25% to 9.13%.

Notes receivable are measured at their unpaid principal balance plus accrued unpaid interest. Delinquent notes are recorded as a distribution based on the terms of the Plan document.

I. Payment of Benefits

Normal retirement age under the Plan is age 65. Upon termination of service, death, disability or retirement, a participant or beneficiary may choose to maintain his or her account in the Plan or receive benefits in a lump sum equal to the value of the participant's vested account balance. Hardship distributions are permitted under certain limited circumstances, as defined in the Plan. Benefits are recorded when paid.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

J. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to provisions of ERISA. The accounts of participants affected by a partial or complete termination of the Plan are non-forfeitable and will be determined as of the termination date.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Plan maintains its accounting records on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Benefit responsive investment contracts held by a defined contribution plan are required to be reported at fair value. The Plan's investment in the Great-West Guaranteed Portfolio Fund meets the definition of a fully benefit responsive contract (Note 7).

B. Investment Valuation and Income Recognition

Plan investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (Note 6).

Purchases and sales of investments are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes gains and losses on investments bought and sold as well as held during the year.

C. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect reported amounts and disclosures. Actual results may differ from those estimates.

D. Risks and Uncertainties

Investments include a variety of securities that are exposed to various investment risks such as interest rate, market fluctuations and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in value of investments will occur in the near term and such changes could materially affect participant accounts and amounts reported in the financial statements.

NOTE 3 - INCOME TAX STATUS

The Company adopted a prototype plan that has received an opinion letter from the Internal Revenue Service. The Company believes that the Plan is operated in accordance with, and qualifies under, the applicable requirements of the Code and related state statutes, and that the trust, which forms a part of the Plan, is exempt from Federal income and state franchise taxes.

NOTE 3 - INCOME TAX STATUS (Continued)

The Plan has adopted guidance on accounting for uncertainty in income taxes issued by the Financial Accounting Standards Board. The plan administrator believes the Plan has taken no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this guidance. Information returns for years for which applicable statutes of limitations have not expired are subject to examination by authorities.

NOTE 4 - RELATED PARTY TRANSACTIONS

Certain investments offered under the Plan are issued by Great-West and Charles Schwab Institutional. Though purchases and sales of these securities are considered party-in-interest transactions under ERISA regulations, such transactions are permitted under provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 5 - INVESTMENTS

Investments that represent 5% or more of the fair value of the Plan's net assets available for benefits are as follows:

	September 30, 2013	September 30, 2012
Participant Directed:		
Great-West Moderate Profile II Fund	$ 714,248	$ 621,208
Great-West Guaranteed Portfolio Fund	645,440	*
Trustee Directed:		
PIMCO All Asset All Authority Fund	876,726	802,865
Doubleline Total Return Fund	992,726	912,615
Goldman Sachs Strategic Income Fund	862,400	*
PIMCO Total Return Fund	615,947	862,268
Schwab U.S. Treasury Money Fund	796,490	*
Western Asset Core Plus Fund	*	880,987

*Fair value is less than 5% of net assets available for benefits.

Net appreciation in fair value of investments for the year ended September 30, 2013 (including investments purchased, sold, as well as held during the year) was as follows:

Participant Directed	
Pooled Separate Accounts	$ 382,966
Trustee Directed:	
U.S. Common Stocks and International Stocks	31,558
Mutual Funds, Exchange Trade Funds and Other	84,172
	115,730
	$ 498,696

NOTE 6 - FAIR VALUE MEASUREMENTS

Accounting guidance on measuring fair value establishes a hierarchy which prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Under the fair value hierarchy Level 1 inputs are quoted prices in an active market. Level 2 inputs are quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. Level 3 inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability.

The initial pricing input used to value units of pooled separate accounts is the closing net asset value (NAV) per share of the underlying mutual fund which is then adjusted by a formula to apply an expense factor.

Fair value of the Guaranteed Portfolio Fund is determined by Great-West by using a discounted cash flow valuation methodology where the interest rate for the portfolio investment contract is reset at least annually. Certain restrictions apply to investments in this account (Note 7).

Common stocks and exchange traded funds are valued at the closing price reported on the active market on which the securities are traded. Mutual funds and real estate investment trusts are valued at the NAV of shares held by the Plan at year end based on closing market prices.

The following tables summarize Plan investments at September 30 based on the inputs used to value them:

	2013			
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts:				
Large Cap	$ -	$ 260,322	$ -	$ 260,322
Small/Mid Cap	-	283,113	-	283,113
International	-	247,732	-	247,732
Balanced	-	1,598,249	-	1,598,249
Bond	-	396,423	-	396,423
Insurance Company General Account - Guaranteed Portfolio Fund	-	645,440	-	645,440
Common Stocks - U.S. Large Cap	206,588	-	-	206,588
Mutual Funds:				
Large Cap	728,596	-	-	728,596
Small/Mid Cap	363,549	-	-	363,549
International	1,751,994	-	-	1,751,994
Money Market	796,490	-	-	796,490
Bond	3,204,053	-	-	3,204,053
Other	205,143	-	-	205,143
Exchange Traded Funds - International	852,240	-	-	852,240
	$ 8,108,653	$ 3,431,279	$ -	$ 11,539,932

NOTE 6 - FAIR VALUE MEASUREMENTS (Continued)

	2012			
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts:				
Large Cap	$ -	$ 260,582	$ -	$ 260,582
Small/Mid Cap	-	214,965	-	214,965
International	-	216,827	-	216,827
Balanced	-	1,328,299	-	1,328,299
Bond	-	301,506	-	301,506
Insurance Company General Account - Guaranteed Portfolio Fund	-	505,109	-	505,109
Common Stocks:				
U.S. Large Cap	404,692	-	-	404,692
International	352,842	-	-	352,842
Mutual Funds:				
Large Cap	1,014,047	-	-	1,014,047
Small/Mid Cap	505,828	-	-	505,828
International	1,315,228	-	-	1,315,228
Money Market	367,087	-	-	367,087
Bond	3,141,941	-	-	3,141,941
Other	399,966	-	-	399,966
Exchange Traded Funds - International	673,761	-	-	673,761
Real Estate Investment Trusts	26,737	-	-	26,737
	$ 8,202,129	$ 2,827,288	$ -	$ 11,029,417

NOTE 7 - GREAT-WEST GUARANTEED PORTFOLIO FUND

Plan investments in the Great-West Guaranteed Portfolio Fund are maintained in a general account by Great-West. Great-West is contractually obligated to repay principal and a specified interest rate to the Plan. Because the fund is fully benefit responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to this fund. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals and administrative expenses. Participants may direct the withdrawal or transfer of all or a portion of their investment in the fund at contract value.

A contractually guaranteed interest rate is declared prior to the beginning of each calendar quarter. The applicable rate is credited on all deposits made during the quarter. The methodology for calculating the interest crediting rate is based on earnings of the underlying assets in the portfolio and prevailing market conditions. The average yield earned by the fund and the yield credited to participants was 1.30% and 1.54% in 2013 and 2012, respectively.

Fair value of the contract is equal to contract value at September 30, 2013 and 2012. There are no reserves for credit risk of the contract issuer or otherwise. A Plan level event resulting in premature redemption of investments in the fund is subject to restrictions and may result in market value adjustments and/or redemption charges. The plan administrator does not believe that any events limiting the Plan's ability to transact at contract value are probable of occurring.

NOTE 8 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 25, 2014, the date on which the financial statements were available to be issued. There are no subsequent events that require recognition or additional disclosure in the Plan's financial statements.

SUPPLEMENTAL SCHEDULES

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2013

		Description of Investment	Carry Value	Fair Value
Participant Directed Investments:				
	Pooled Separate Accounts			
*	Great-West Aggressive Profile II Fund	Pooled Separate Account	#	$ 443,133
*	Great-West Moderate Profile II Fund	Pooled Separate Account	#	714,248
*	Great-West Conservative Profile II Fund	Pooled Separate Account	#	116,348
*	Great-West American Century Growth Fund	Pooled Separate Account	#	74,577
*	Great-West International Index Portfolio	Pooled Separate Account	#	68,884
*	American Funds Europacific Growth Fund	Pooled Separate Account	#	65,371
*	MFS International Value Fund	Pooled Separate Account	#	56,860
*	Nuveen Small Cap Select Fund	Pooled Separate Account	#	30,096
*	Oppenheimer Global Fund	Pooled Separate Account	#	56,617
*	Great-West S&P Smallcap 600 Index Fund	Pooled Separate Account	#	141,343
*	Royce Total Return Fund	Pooled Separate Account	#	63,746
*	Ridgeworth Mid-Cap Value Equity Fund	Pooled Separate Account	#	33,547
*	Ridgeworth Small Cap Growth Fund	Pooled Separate Account	#	70,054
*	Fidelity Advisor Leveraged Co. Stock Fund	Pooled Separate Account	#	15,893
*	Lord Abbett Value Opportunities Fund	Pooled Separate Account	#	21,785
*	Great-West S&P Mid Cap 400 Index Fund	Pooled Separate Account	#	46,910
*	Great-West T. Rowe Price Mid-Cap Growth Fund	Pooled Separate Account	#	64,828
*	Great-West T. Rowe Price Equity Income Fund	Pooled Separate Account	#	57,705
*	Great-West S&P 500 Index Fund	Pooled Separate Account	#	108,600
*	Marsico Focus Fund	Pooled Separate Account	#	49,849
*	American Funds Growth Fund of America	Pooled Separate Account	#	38,503
*	Columbia Diversified Equity Income Fund	Pooled Separate Account	#	62,003
*	Dreyfus Appreciation Fund	Pooled Separate Account	#	5,881
*	Invesco Comstock Fund	Pooled Separate Account	#	46,381
*	Great-West Bond Index Fund	Pooled Separate Account	#	172,994
*	Great-West Loomis Sayles Bond Portfolio	Pooled Separate Account	#	31,166
*	Great-West US Govt Mortgage Securities Fund	Pooled Separate Account	#	74,131
*	PIMCO Total Return Fund	Pooled Separate Account	#	54,386
	TOTAL - POOLED SEPARATE ACCOUNTS			2,785,839
	Insurance Company General Account Investment			
*	Great-West Guranteed Portfolio Fund	Insurance Company General Account	#	645,440
	TOTAL - PARTICIPANT DIRECTED INVESTMENTS			3,431,279
Trustee Directed Investments:				
	U.S. Common Stocks			
	Berkshire Hathaway Inc.	Common Stock	$ 121,065	206,588
	Exchange Traded Funds			
	Alps Trust ETF	Exchange Traded Fund	455,390	527,436
	SPDR Gold Shares ETF	Exchange Traded Fund	191,356	147,407
	Vanguard Emerging Markets ETF	Exchange Traded Fund	214,916	177,397
	TOTALS - EXCHANGE TRADED FUNDS		861,662	852,240
	Mutual Funds			
	Artisan Midcap Value Fund	Mutual Fund	105,625	172,025
	Brookfield Global Listed Infrastructure Fund	Mutual Fund	240,000	272,700
	Columbia Acorn Fund	Mutual Fund	175,912	191,524
	Doubleline Total Return Fund	Mutual Fund	996,400	992,726
	EuroPacific Growth Fund	Mutual Fund	90,000	104,497
	Harbor International Fund	Mutual Fund	218,836	372,353
	Forward		$ 1,826,773	$ 2,105,825

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2013

		Description of Investment	Carry Value	Fair Value
Trustee Directed Investments: (Continued)				
Mutual Funds (Continued)				
	Forwarded		$ 1,826,773	$ 2,105,825
	JP Morgan U.S. Large Cap Fund	Mutual Fund	163,346	205,078
	Goldman Sachs Strategic Income Fund	Mutual Fund	845,800	862,400
	Neuberger Berman Equity Income Fund	Mutual Fund	160,338	174,255
	PIMCO All Asset All Authority Fund	Mutual Fund	921,404	876,726
	PIMCO Commodity Real Return Fund	Mutual Fund	80,704	77,995
	PIMCO Unconstrained Bond Fund	Mutual Fund	156,524	157,778
	PIMCO Total Return Fund	Mutual Fund	639,894	615,947
	Primecap Odyssey Growth Fund	Mutual Fund	187,550	349,263
	Vanguard Energy Fund	Mutual Fund	105,561	127,148
	Wintergreen Fund	Mutual Fund	95,000	125,718
	Western Asset Core Plus Fund	Mutual Fund	576,270	575,202
*	Schwab U.S. Treasury Money Fund	Mutual Fund	796,490	796,490
	TOTALS - MUTUAL FUNDS		6,555,654	7,049,825
	TOTALS - TRUSTEE DIRECTED INVESTMENTS		7,538,381	8,108,653
*	Participant Loans	(5.25% to 9.13%)	-	83,789
	TOTALS		$ 7,538,381	$ 11,623,721

* Party-in-interest
\# Cost is not required for participant or beneficiary directed investments.

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
E.I.N. 94-2327682; PLAN NO. 002
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013

Identity of party involved	Description of assets (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Cost of asset	Net gain or (loss)
Western Asset Core Plus Fund	Mutual Fund	$ 250,900	$ 517,900	$ 527,030	$ (9,130)
PIMCO Total Return Fund	Mutual Fund	269,800	441,900	466,906	(25,006)

SCHEDULE 2

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
E.I.N. 94-2327682; PLAN NO. 002
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013

Identity of party involved	Description of assets (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Cost of asset	Net gain or (loss)
Western Asset Core Plus Fund	Mutual Fund	$ 250,900	$ 517,900	$ 527,030	$ (9,130)
PIMCO Total Return Fund	Mutual Fund	269,800	441,900	466,906	(25,006)

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2013

		Description of Investment	Carry Value	Fair Value
Participant Directed Investments:				
Pooled Separate Accounts				
*	Great-West Aggressive Profile II Fund	Pooled Separate Account	#	$ 443,133
*	Great-West Moderate Profile II Fund	Pooled Separate Account	#	714,248
*	Great-West Conservative Profile II Fund	Pooled Separate Account	#	116,348
*	Great-West American Century Growth Fund	Pooled Separate Account	#	74,577
*	Great-West International Index Portfolio	Pooled Separate Account	#	68,884
*	American Funds Europacific Growth Fund	Pooled Separate Account	#	65,371
*	MFS International Value Fund	Pooled Separate Account	#	56,860
*	Nuveen Small Cap Select Fund	Pooled Separate Account	#	30,096
*	Oppenheimer Global Fund	Pooled Separate Account	#	56,617
*	Great-West S&P Smallcap 600 Index Fund	Pooled Separate Account	#	141,343
*	Royce Total Return Fund	Pooled Separate Account	#	63,746
*	Ridgeworth Mid-Cap Value Equity Fund	Pooled Separate Account	#	33,547
*	Ridgeworth Small Cap Growth Fund	Pooled Separate Account	#	70,054
*	Fidelity Advisor Leveraged Co. Stock Fund	Pooled Separate Account	#	15,893
*	Lord Abbett Value Opportunities Fund	Pooled Separate Account	#	21,785
*	Great-West S&P Mid Cap 400 Index Fund	Pooled Separate Account	#	46,910
*	Great-West T. Rowe Price Mid-Cap Growth Fund	Pooled Separate Account	#	64,828
*	Great-West T. Rowe Price Equity Income Fund	Pooled Separate Account	#	57,705
*	Great-West S&P 500 Index Fund	Pooled Separate Account	#	108,600
*	Marsico Focus Fund	Pooled Separate Account	#	49,849
*	American Funds Growth Fund of America	Pooled Separate Account	#	38,503
*	Columbia Diversified Equity Income Fund	Pooled Separate Account	#	62,003
*	Dreyfus Appreciation Fund	Pooled Separate Account	#	5,881
*	Invesco Comstock Fund	Pooled Separate Account	#	46,381
*	Great-West Bond Index Fund	Pooled Separate Account	#	172,994
*	Great-West Loomis Sayles Bond Portfolio	Pooled Separate Account	#	31,166
*	Great-West US Govt Mortgage Securities Fund	Pooled Separate Account	#	74,131
*	PIMCO Total Return Fund	Pooled Separate Account	#	54,386
	TOTAL - POOLED SEPARATE ACCOUNTS			2,785,839
Insurance Company General Account Investment				
*	Great-West Guranteed Portfolio Fund	Insurance Company General Account	#	645,440
	TOTAL - PARTICIPANT DIRECTED INVESTMENTS			3,431,279
Trustee Directed Investments:				
U.S. Common Stocks				
	Berkshire Hathaway Inc.	Common Stock	$ 121,065	206,588
Exchange Traded Funds				
	Alps Trust ETF	Exchange Traded Fund	455,390	527,436
	SPDR Gold Shares ETF	Exchange Traded Fund	191,356	147,407
	Vanguard Emerging Markets ETF	Exchange Traded Fund	214,916	177,397
	TOTALS - EXCHANGE TRADED FUNDS		861,662	852,240
Mutual Funds				
	Artisan Midcap Value Fund	Mutual Fund	105,625	172,025
	Brookfield Global Listed Infrastructure Fund	Mutual Fund	240,000	272,700
	Columbia Acorn Fund	Mutual Fund	175,912	191,524
	Doubleline Total Return Fund	Mutual Fund	996,400	992,726
	EuroPacific Growth Fund	Mutual Fund	90,000	104,497
	Harbor International Fund	Mutual Fund	218,836	372,353
	Forward		$ 1,826,773	$ 2,105,825

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2013

		Description of Investment	Carry Value	Fair Value
Trustee Directed Investments: (Continued)				
Mutual Funds (Continued)				
	Forwarded		$ 1,826,773	$ 2,105,825
	JP Morgan U.S. Large Cap Fund	Mutual Fund	163,346	205,078
	Goldman Sachs Strategic Income Fund	Mutual Fund	845,800	862,400
	Neuberger Berman Equity Income Fund	Mutual Fund	160,338	174,255
	PIMCO All Asset All Authority Fund	Mutual Fund	921,404	876,726
	PIMCO Commodity Real Return Fund	Mutual Fund	80,704	77,995
	PIMCO Unconstrained Bond Fund	Mutual Fund	156,524	157,778
	PIMCO Total Return Fund	Mutual Fund	639,894	615,947
	Primecap Odyssey Growth Fund	Mutual Fund	187,550	349,263
	Vanguard Energy Fund	Mutual Fund	105,561	127,148
	Wintergreen Fund	Mutual Fund	95,000	125,718
	Western Asset Core Plus Fund	Mutual Fund	576,270	575,202
*	Schwab U.S. Treasury Money Fund	Mutual Fund	796,490	796,490
	TOTALS - MUTUAL FUNDS		6,555,654	7,049,825
	TOTALS - TRUSTEE DIRECTED INVESTMENTS		7,538,381	8,108,653
*	Participant Loans	(5.25% to 9.13%)	-	83,789
	TOTALS		$ 7,538,381	$ 11,623,721

* Party-in-interest
\# Cost is not required for participant or beneficiary directed investments.