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 06/01/2012 and ending 05/31/2013

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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BAKER TILLY VIRCHOW KRAUSE, LLP 401(K) SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 014

1c Effective date of plan 10/01/1984

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

BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
MADISON, WI 53718

TEN TERRACE COURT
MADISON, WI 53718

2b Employer Identification Number (EIN)
39-0859910

2c Sponsor's telephone number
608-240-2426

2d Business code (see instructions)
541990

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.	03/14/2014	MARK AULIK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	03/14/2014	MARK AULIK
	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

BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
MADISON, WI 53718

3b Administrator's EIN: 39-0859910

3c Administrator's telephone number: 608-240-2426

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	2240
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**	1480
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	766
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2250
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	2250
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	2223
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
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 2R 2S 2T 3B 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) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

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 06/01/2012 and ending 05/31/2013

A Name of plan
BAKER TILLY VIRCHOW KRAUSE, LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 014

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER TILLY VIRCHOW KRAUSE, LLP

D Employer Identification Number (EIN)
39-0859910

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).. . . . . [X] 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

FIDELITY INVESTMENTS INST. OPS. CO.

04-2647786

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

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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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 65 37 71 60	RECORDKEEPER	207057	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

BAKER TILLY INVESTMENT ADVISORS, LL

39-1908691

(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	INVESTMENT ADVISOR	30356	Yes [ ] No [X]	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
DODGE & COX STOCK - BOSTON FINANCIA P.O. BOX 8480 BOSTON, MA 02266	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
HARBOR CAP APPR INST - HARBOR SERVI 34-1953399	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
HARTFORD MIDCAP R5 - HARTFORD ADMIN 41-0679409	0.20%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
OPP DEVELOPING MKT Y - OFI GLOBAL A TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOOR NEW YORK, NY 10281	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PERKINS MID CP VAL I - JANUS SERVIC 43-1804048	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIM ALL ASSET INST - BOSTON FINANCI P.O. BOX 8480 BOSTON, MA 02266	0.03%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIM TOTAL RT INST - BOSTON FINANCIA P.O. BOX 8480 BOSTON, MA 02266	0.03%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
THORNBURG INT VAL R5 - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
WASATCH SM CAP GRTH - UMB FUND SERV 39-1657495	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
WM BLAIR SM CP VAL I - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
EATON VANCE FUNDS 2843 EXECUTIVE PARK DRIVE WESTON, FL 33331	0.25% + 10.00

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
JOHN HANCOCK FUNDS 601 CONGRESS ST., 9TH FL. BOSTON, MA 02110	0.30% + 10.00

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
LORD ABBETT FUNDS 90 HUDSON STREET 10TH FLOOR JERSEY CITY, NJ 07302	0.50% + 6.00

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
MFS FUNDS 500 BOYLSTON STREET, 20TH FLOOR BOSTON, MA 02116	0.25% + 11.00

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
OPPENHEIMER FUNDS 6801 SOUTH TUCSON WAY ENGLEWOOD, CO 80112	0.25% + 16.00

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
THORNBURG FUNDS 2300 NORTH RIDGETOP RD SANTE FE, NM 87506	0.25% + 12.00

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
MAINSTAY FUNDS 169 LACKAWANNA AVE PARSIPPANY, NJ 07454	12.00

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ROYCE FUNDS 745 FIFTH AVENUE SUITE 2400 NEW YORK, NY 10151	.40%

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

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(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 06/01/2012 and ending 05/31/2013

A Name of plan
BAKER TILLY VIRCHOW KRAUSE, LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 014

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BAKER TILLY VIRCHOW KRAUSE, LLP

D Employer Identification Number (EIN)
39-0859910

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: WELLS FARGO STABLE VALUE FUND C

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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)
52-2250946-001	C	26984647

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

b Name of sponsor of entity listed in (a): THORNBURG INVESTMENT MANAGEMENT

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)
26-3668211-001	C	5197434

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 06/01/2012 and ending 05/31/2013

A Name of plan
BAKER TILLY VIRCHOW KRAUSE, LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 014

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER TILLY VIRCHOW KRAUSE, LLP

D Employer Identification Number (EIN)
39-0859910

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)	2986237	6702994
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	10619	677412
(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)	0	610652
(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)	1482953	1596382
(9) Value of interest in common/collective trusts	1c(9)	25178365	32182081
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	111697203	130181413
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	2194558	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	143549935	171950934
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	143549935	171950934

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)	6717577	
	(B) Participants	2a(1)(B)	10152034	
	(C) Others (including rollovers)	2a(1)(C)	1500029	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		18369640
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	43	
	(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)	71410	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		71453
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	232	
	(B) Common stock	2b(2)(B)	30748	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3707488	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3738468
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	4131132	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	3981724	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		149408
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	15668	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		15668

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		412918
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		19993995
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		42751550
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	14114491	
(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)		14114491
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		552
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	235508	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		235508
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		14350551
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		28400999
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: ANDERSON, TACKMAN & CO. PLC **(2)** EIN: 38-1977929

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		16033
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	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

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 06/01/2012 and ending 05/31/2013

A Name of plan
BAKER TILLY VIRCHOW KRAUSE, LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 014

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER TILLY VIRCHOW KRAUSE, LLP

D Employer Identification Number (EIN)
39-0859910

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

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):

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

FINANCIAL STATEMENTS

May 31, 2013 and 2012

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

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Anderson, Tackman & Company, PLC

Certified Public Accountants and Consultants

A Regional Firm with Offices in Wisconsin and Michigan

Louren B. Anderson, CPA
Daniel R. Moriarty, CPA
Jeffrey W. Knorr, CPA

Member of:
Private Companies Practice Section
American Institute of Certified
Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Advisory Committee of
Baker Tilly Virchow Krause, LLP 401(k) Savings Plan

We have audited the accompanying financial statements of Baker Tilly Virchow Krause, LLP 401(k) Savings Plan, which comprise the statements of net assets available for benefits as of May 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended May 31, 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.

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 of 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 Baker Tilly Virchow Krause, LLP 401(k) Savings Plan as of May 31, 2013 and 2012, and the changes in its net assets available for benefits for the year then ended May 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Anderson, Tackman & Company, PLC

Mequon, Wisconsin
March 14, 2014

1249 W. LIEBAU ROAD SUITE 200
MEQUON, WISCONSIN 53092

www.andersontackman.net

(262) 243-9610
FAX (262) 243-9888

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
May 31, 2013 and 2012

	5/31/2013	5/31/2012
ASSETS		
INVESTMENTS, AT FAIR VALUE	$163,651,558	$139,070,126
CASH	-	10,619
RECEIVABLES		
Notes receivable from participants	1,596,382	1,482,953
Employer's contributions	6,702,994	2,986,237
Total Assets	171,950,934	143,549,935
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	171,950,934	143,549,935
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(503,148)	(685,792)
NET ASSETS AVAILABLE FOR BENEFITS	$171,447,786	142,864,143

See accompanying notes to financial statements.

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the year ended May 31, 2013

	5/31/2013
Additions to Net Assets Attributed to:	
Investment Income	
Net appreciation in fair value of investments	$20,754,633
Dividends	3,738,468
Interest	71,453
Total Investment Income	24,564,554
Contributions	
Employer contributions	6,717,577
Employee contributions	10,152,034
Rollovers	1,500,029
Total Contributions	18,369,640
Total Additions	42,934,194
Deductions from Net Assets Attributed to:	
Benefits paid to participants	14,115,043
Administrative expenses	235,508
Total Deductions	14,350,551
Net Increase in Net Assets	28,583,643
Net Assets Available for Benefits:	
Beginning of Year	142,864,143
END OF YEAR	$171,447,786

See accompanying notes to financial statements.

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Baker Tilly Virchow Krause, LLP (the Company) 401(k) Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution profit-sharing plan covering any employee of the Company. Employees may begin participating in the Plan immediately upon their employment commencement date. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

The Plan offers a pre-tax (Regular) deferred arrangement and an after-tax (Roth) deferred arrangement both described in Internal Revenue Code Section 401(k). Both options are part of a qualified defined contribution plan that provides for an election by employees to defer part of their compensation. Regular 401(k) deferrals reduce current year taxable income but upon distribution, the deferrals and earnings thereon are taxed. Roth 401(k) deferrals are subject to income tax in the year they are made but upon distribution, the deferrals and, in most cases, the earnings on the deferrals are not subject to tax. Each year, participants may contribute up to 100% of annual compensation, as defined by the Plan, but cannot exceed the 402(g) limit. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions in accordance with, and subject to the limitations of, Section 414(v) of the Code.

Under the Safe Harbor Election, the Employer will contribute 3% of annual compensation to the Plan for all eligible Employees. Employees are eligible to receive this contribution after they have completed six months of service and work at least 500 hours by May 31 (the Plan year end).

In addition to making any safe harbor contribution, the Company may contribute a discretionary profit sharing or qualified nonelective contribution to Employees and/or Partners which will be determined each year by the Employer. Employees and/or Partners are eligible to receive these discretionary contributions if they are actively employed on the last day of the Plan year and work at least 500 hours by May 31 (the Plan year end).

Participants may also contribute amounts representing distributions from other qualified plans and certain IRAs at the discretion of the administrator.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, and, (b) Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

NOTE 1 - DESCRIPTION OF PLAN (cont.)

Benefits

On termination of service due to death, disability, retirement or any other reason, a participant or beneficiary may elect, from several optional forms of distribution, to receive an amount equal to the value of the vested account balance.

Vesting

A participant has a 100% vested interest at all times in his/her deferral contributions, qualified nonelective contributions, safe harbor contributions and profit sharing contributions.

Investment Options

Upon enrollment in the Plan, a participant may direct contributions in any of several investment options. Participants may change their investment options at any time.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. Participants may have up to two loans outstanding. Loans must be repaid within a five-year period unless the loan qualifies as a home loan. The loans are secured by the balance in the participant's account and are charged an interest rate determined by the Plan Administrator. Principal and interest payments must be made at least quarterly under a level amortization schedule. A loan initiation fee is applicable.

Forfeited Accounts

As of May 31, 2013 and May 31, 2012, forfeited nonvested accounts totaled $39,941 and $29,327 respectively, from participants of the former Beers & Cutler Retirement Savings Plan who terminated employment before May 31, 2010, as well as Baker Tilly Virchow Krause, LLP employees who terminated employment before June 1, 2007. These accounts will be used to reduce future employer contributions.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

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

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (cont.)

Investment contracts held by a defined-contribution plan are reported at estimated fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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 certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through the date of the independent auditors' report, which is the date the financial statements were available to be issued.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (cont.)

Recently Adopted Accounting Standards

In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2010-06, Improving Disclosures about Fair Value Measurements, (ASU 2010-06). ASU 2010-06 amended Accounting Standards Codification (ASC) Topic 820 to clarify certain existing fair value disclosures and require a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each "class" of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented.

ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used in estimating Level 2 and Level 3 fair value measurements. In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2, and 3 of the fair value hierarchy and present information regarding the purchases, sales, issuances and settlements of Level 3 assets and liabilities on a gross basis. Plan management adopted the guidance in ASU 2010-06 effective June 1, 2011. Since ASU 2010-06 only affects fair value measurement disclosures, adoption of ASU 2010-06 did not affect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

In May 2011, the FASB issued ASU No. 2011-04, Fair Value Measurement, which aligns disclosures related to fair value between U.S. GAAP and International Financial Reporting Standards. The standards update includes changes to the wording used to describe many of the requirements in U.S. GAAP for measuring fair value and changes to the disclosure of information about fair value measurements. More specifically, the changes clarify the intent of the FASB regarding the application of existing fair value measurements and disclosures as well as changing some particular principles or requirements for measuring fair value or for disclosing information about fair value measurements. This update is effective for the plan year ending May 31, 2013. The adoption of this guidance did not have a material impact on the Plan's financial statements.

NOTE 3 - INVESTMENTS

All contributions under the Plan are paid to the duly appointed Trustee, and shall be held, managed and administered, together with all income from such funds, as a trust fund. Participants allocate their contributions to various investment options provided by the Trustee. Participants are also permitted to borrow funds from the Plan in accordance with the appropriate provisions as noted in Note 1.

The following (as noted with an *) presents investments that represent 5% or more of the Plan's net assets:

NOTE 3 - INVESTMENTS (cont.)

	5/31/2013	5/31/2012
Wells Fargo Stable Value	*26,481,499	*24,492,573
PIMCO Total Return Institutional	*10,659,156	*11,376,953
PIMCO All Asset Institutional	*11,088,281	*9,318,980
Dodge & Cox Stock	*17,325,064	*13,101,135
Vanguard Institutional Index	*15,136,697	*11,755,723
Harbor Capital Appreciation	*16,322,303	*13,404,713
Perkins Mid Cap Value	8,372,438	*7,446,127
American Funds Euro Pacific Growth	*11,637,558	*9,695,219

During the year ended May 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $20,754,633 as follows:

	5/31/2013
Mutual funds	$20,095,718
Self directed brokerage accounts	245,997
Collective trust fund	412,918
Net appreciation in fair value	$20,754,633

NOTE 4 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described as follows:

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

- Level 2 inputs to the valuation methodology include the following:

  - 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

NOTE 4 - FAIR VALUE MEASUREMENTS (cont.)

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value:

- *Mutual funds.* Valued at the net asset value of shares held by the Plan at year-end.
- *Collective trust fund.* Valued at the net asset value based on the underlying assets of the trust. The fair value of the underlying assets is obtained from information provided by the trustee using the audited financial statements of the collective trust fund at the respective year end.

The Wells Fargo Stable Return Fund is a fully benefit-responsive investment contract, with underlying investments in traditional guaranteed investment contracts ("GICs") and security-backed contracts issued by insurance companies and other financial institutions. Fair value of GICs is based on present value of future cash flows using the current discount rate. The fair value of a security-backed contract includes the value of the underlying securities and the value of the wrapper contract. Common collective trust funds are classified as having used Level 2 inputs. Accordingly, the fair value measurement is classified as having used Level 2 inputs.

The plan sponsor is responsible for the determination of fair value. Accordingly, the plan sponsor performs periodic analysis on the prices received from the pricing services used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the plan sponsor has not historically adjusted the prices obtained from the pricing services. The investments that calculate fair value based on net asset value have no unfunded commitment, daily redemption frequency and no redemption notice period.

For those assets with fair value measured using Level 3 inputs, the Plan Administrator determines the fair value measurement policies and procedures in consultation with the Plan trustee. Those policies and procedures are reassessed at least annually to determine if the current valuation techniques are still appropriate. At that time, the unobservable inputs used in the fair value measurements are evaluated and adjusted, as necessary, based on current market conditions and other third-party information.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial

NOTE 4 - FAIR VALUE MEASUREMENTS (cont.)

instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level within the fair value hierarchy the Plan's assets at fair value as of May 31, 2013 and 2012:

	Assets at Fair Value as of May 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Large cap equity funds	$ 51,991,357	$ -	$ -	$ 51,991,357
Mid cap equity funds	14,003,720	-	-	14,003,720
Small cap equity funds	11,821,288	-	-	11,821,288
International equity funds	27,846,277	-	-	27,846,277
Fixed income funds	13,924,234	-	-	13,924,234
Balanced funds	8,444,481	-	-	8,444,481
Real estate funds	1,878,743	-	-	1,878,743
Self directed brokerage accounts	1,559,377	-	-	1,559,377
Collective trust funds	-	32,182,081	-	32,182,081
Total assets at fair value	$ 131,469,477	$ 32,182,081	$ -	$ 163,651,558

	Assets at Fair Value as of May 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Large cap equity funds	$ 41,115,692	$ -	$ -	$ 41,115,692
Mid cap equity funds	11,369,826	-	-	11,369,826
Small cap equity funds	10,071,804	-	-	10,071,804
International equity funds	27,243,153	-	-	27,243,153
Fixed income funds	15,445,507	-	-	15,445,507
Balanced funds	4,859,528	-	-	4,859,528
Real estate funds	1,591,693	-	-	1,591,693
Self directed brokerage accounts	2,194,558	-	-	2,194,558
Collective trust fund	-	25,178,365	-	25,178,365
Total assets at fair value	$ 113,891,761	$ 25,178,365	$ -	$ 139,070,126

NOTE 4 - FAIR VALUE MEASUREMENTS (cont.)

The following tables reconcile the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the Charles Schwab Stable Value Fund for the years ended May 31, 2013 and 2012:

	5/31/2012
Collective trust fund	
Beginning balance	$21,885,316
Total gains or losses included in changes in net assets available for benefits	123,320
Purchases, sales, issuances and settlements:	
Purchases	6,201,758
Sales	(28,210,394)
Ending balance	$ -

Gains and losses (realized and unrealized) included in the statement of changes in net assets available for benefits for the year ended May 31, 2013 are reported in net appreciation in fair value of investments.

NOTE 5 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements, to Schedule H of Form 5500:

	5/31/2013	5/31/2012
Net assets available for benefits per the financial statements	$171,447,786	$142,864,143
Adjustments from contract value to fair value for fully benefit-responsive investment contract	503,148	685,792
Net assets available for benefits per Form 5500	$171,950,934	$143,549,935

The following is a reconciliation of the changes in net assets available for benefits per the financial statements for the year ended May 31, 2013 to the Form 5500:

Increase in net assets per the financial statements	$28,583,643
Adjustment from contract value to fair value for fully benefit-responsive stable value fund – May 31, 2013	503,148
Adjustment from contract value to fair value for fully benefit-responsive stable value fund – May 31, 2012	(685,792)
Net income per Form 5500	$28,400,999

NOTE 7 - INCOME TAX STATUS

U.S. generally accepted accounting principles require management to evaluate income tax positions taken by the Plan and recognize an income tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would be sustained upon examination by taxing authorities. The Plan Administrator analyzed the tax positions taken by the Plan and concluded that as of May 31, 2013, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions for tax years for which the applicable statutes of limitations have not expired; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2009.

NOTE 8 – Transaction With Parties In Interest

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan, and, therefore, these transactions qualify as party-in-interest. Fees paid by the plan for custodial and recordkeeping services amounted to $205,152 for the year ended May 31, 2013.

Certain accounting and administrative fees are paid for by the Company.

Investment management services are performed by an affiliate of the Company. Fees for these services amounted to $30,356 for the year ended May 31, 2013. The Company is the Plan sponsor and, therefore, these transactions qualify as party-in-interest.

NOTE 9 - Risks and Uncertainties

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

NOTE 10 – Plan Amendments

The Plan changed its trustee from Charles Schwab Trust Company to Fidelity Management Trust Company and its recordkeeper from Milliman to Fidelity, effective June 1, 2012. Plan assets transferred to the new trustee were transferred into funds comparable to those offered by the previous trustee. The conversion initiated a blackout period beginning May 29, 2012 and continued through June 19, 2012. During this period, funds could not be applied to the employee-selected funds with the trustee or withdrawn from the Plan until the trustee had time to accurately complete the conversion. During this period, employee contributions continued to be made through payroll deductions, and the contributions were deposited and invested according to the most recent investment elections on file until the completion of the blackout period. At the end of the blackout period, these funds were transferred to the new trustee and invested in funds, as requested by each participant.

The Plan has been amended to increase the automatic enrollment salary deferral contribution percentage from 3 percent to 6 percent, effective June 1, 2012. Beginning June 1, 2012, participants who are automatically enrolled into the Plan will have their deferral contribution rates increased by 1 percent per year (to a maximum of 10 percent) unless they elect otherwise.

SUPPLEMENTARY INFORMATION

Anderson, Tackman & Company, PLC
Certified Public Accountants and Consultants
A Regional Firm with Offices in Wisconsin and Michigan

Louren B. Anderson, CPA
Daniel R. Moriarty, CPA
Jeffrey W. Knorr, CPA

Member of:
Private Companies Practice Section
American Institute of Certified
Public Accountants

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL SCHEDULES

To the Advisory Committee of
Baker Tilly Virchow Krause, LLP 401(k) Savings Plan

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) and the supplemental schedule of nonexempt transactions, referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Anderson, Tackman & Company, PLC

March 14, 2014

1249 W. LIEBAU ROAD SUITE 200
MEQUON, WISCONSIN 53092

www.andersontackman.net

(262) 243-9610
FAX (262) 243-9888

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
May 31, 2013

Form 5500, Schedule H, Part IV, Line 4i EIN #39-0859910 Plan #014

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Asset	(d) Cost	(e) Current Value
	Wells Fargo Stable Value	CCT	**	$26,481,499
	Vanguard Inflation Protected Securities	Mutual Fund	**	3,265,080
	PIMCO Total Return Institutional	Mutual Fund	**	10,659,156
	PIMCO All Asset Institutional	Mutual Fund	**	11,088,281
	Dodge & Cox Stock	Mutual Fund	**	17,325,064
	Vanguard Institutional Index	Mutual Fund	**	15,136,697
	Harbor Capital Appreciation	Mutual Fund	**	16,322,303
	Perkins Mid Cap Value	Mutual Fund	**	8,372,438
	Hartford Mid Cap	Mutual Fund	**	5,631,282
	Wasatch Small Cap Growth	Mutual Fund	**	6,936,511
	American Funds Euro Pacific Growth	Mutual Fund	**	11,637,558
*	Fidelity	Self Directed Brokerage Accounts	**	1,559,377
	William Blair Small Cap Value	Mutual Fund	**	4,884,777
*	Fidelity Freedom Income	Mutual Fund	**	171,236
*	Fidelity Freedom 2000	Mutual Fund	**	104,080
*	Fidelity Freedom 2010	Mutual Fund	**	75,601
*	Fidelity Freedom 2020	Mutual Fund	**	393,531
*	Fidelity Freedom 2030	Mutual Fund	**	1,572,518
*	Fidelity Freedom 2040	Mutual Fund	**	1,461,339
*	Fidelity Freedom 2045	Mutual Fund	**	881,679
*	Fidelity Freedom 2050	Mutual Fund	**	1,525,005
*	Fidelity Freedom 2005	Mutual Fund	**	22,232
*	Fidelity Freedom 2035	Mutual Fund	**	1,042,063
*	Fidelity Freedom 2025	Mutual Fund	**	517,386
*	Fidelity Freedom 2015	Mutual Fund	**	312,737
*	Fidelity Freedom 2055	Mutual Fund	**	365,074
	Oppenheimer Developing Markets	Mutual Fund	**	5,120,438
	Thornburg International Value	CCT	**	5,197,434
	Vanguard REIT Index	Mutual Fund	**	1,878,743
	Vanguard Wellington	Mutual Fund	**	3,207,291
			**	$163,148,410
*	Participant Loans – Interest rates from 4.25% to 9.25%		--	$1,596,382

* A party in interest as defined by ERISA.
** Cost omitted for participant directed investments.

The accompanying notes are an integral part of this schedule.

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

SCHEDULE OF NONEXEMPT TRANSACTIONS
May 31, 2013

Form 5500, Schedule H, Part IV, Line 4a EIN #39-0859910 Plan #014
Schedule of Delinquent Participant Contributions

2012 Form 5500 Line 4a – Schedule of Delinquent Participant Contributions				
Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check Here if Late Participant Loan Repayments are included: ☐				
$16,033		$16,033		

The accompanying notes are an integral part of this schedule.

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

FINANCIAL STATEMENTS

May 31, 2013 and 2012

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

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May 31, 2013 and 2012

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Anderson, Tackman & Company, PLC

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INDEPENDENT AUDITORS' REPORT

To the Advisory Committee of
Baker Tilly Virchow Krause, LLP 401(k) Savings Plan

We have audited the accompanying financial statements of Baker Tilly Virchow Krause, LLP 401(k) Savings Plan, which comprise the statements of net assets available for benefits as of May 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended May 31, 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.

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 of 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 Baker Tilly Virchow Krause, LLP 401(k) Savings Plan as of May 31, 2013 and 2012, and the changes in its net assets available for benefits for the year then ended May 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Anderson, Tackman & Company, PLC

Mequon, Wisconsin
March 14, 2014

1249 W. LIEBAU ROAD SUITE 200
MEQUON, WISCONSIN 53092

www.andersontackman.net

(262) 243-9610
FAX (262) 243-9888

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
May 31, 2013 and 2012

	5/31/2013	5/31/2012
ASSETS		
INVESTMENTS, AT FAIR VALUE	$163,651,558	$139,070,126
CASH	-	10,619
RECEIVABLES		
Notes receivable from participants	1,596,382	1,482,953
Employer's contributions	6,702,994	2,986,237
Total Assets	171,950,934	143,549,935
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	171,950,934	143,549,935
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(503,148)	(685,792)
NET ASSETS AVAILABLE FOR BENEFITS	$171,447,786	142,864,143

See accompanying notes to financial statements.

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the year ended May 31, 2013

	5/31/2013
Additions to Net Assets Attributed to:	
Investment Income	
Net appreciation in fair value of investments	$20,754,633
Dividends	3,738,468
Interest	71,453
Total Investment Income	24,564,554
Contributions	
Employer contributions	6,717,577
Employee contributions	10,152,034
Rollovers	1,500,029
Total Contributions	18,369,640
Total Additions	42,934,194
Deductions from Net Assets Attributed to:	
Benefits paid to participants	14,115,043
Administrative expenses	235,508
Total Deductions	14,350,551
Net Increase in Net Assets	28,583,643
Net Assets Available for Benefits:	
Beginning of Year	142,864,143
END OF YEAR	$171,447,786

See accompanying notes to financial statements.

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Baker Tilly Virchow Krause, LLP (the Company) 401(k) Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution profit-sharing plan covering any employee of the Company. Employees may begin participating in the Plan immediately upon their employment commencement date. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

The Plan offers a pre-tax (Regular) deferred arrangement and an after-tax (Roth) deferred arrangement both described in Internal Revenue Code Section 401(k). Both options are part of a qualified defined contribution plan that provides for an election by employees to defer part of their compensation. Regular 401(k) deferrals reduce current year taxable income but upon distribution, the deferrals and earnings thereon are taxed. Roth 401(k) deferrals are subject to income tax in the year they are made but upon distribution, the deferrals and, in most cases, the earnings on the deferrals are not subject to tax. Each year, participants may contribute up to 100% of annual compensation, as defined by the Plan, but cannot exceed the 402(g) limit. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions in accordance with, and subject to the limitations of, Section 414(v) of the Code.

Under the Safe Harbor Election, the Employer will contribute 3% of annual compensation to the Plan for all eligible Employees. Employees are eligible to receive this contribution after they have completed six months of service and work at least 500 hours by May 31 (the Plan year end).

In addition to making any safe harbor contribution, the Company may contribute a discretionary profit sharing or qualified nonelective contribution to Employees and/or Partners which will be determined each year by the Employer. Employees and/or Partners are eligible to receive these discretionary contributions if they are actively employed on the last day of the Plan year and work at least 500 hours by May 31 (the Plan year end).

Participants may also contribute amounts representing distributions from other qualified plans and certain IRAs at the discretion of the administrator.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, and, (b) Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

NOTE 1 - DESCRIPTION OF PLAN (cont.)

Benefits

On termination of service due to death, disability, retirement or any other reason, a participant or beneficiary may elect, from several optional forms of distribution, to receive an amount equal to the value of the vested account balance.

Vesting

A participant has a 100% vested interest at all times in his/her deferral contributions, qualified nonelective contributions, safe harbor contributions and profit sharing contributions.

Investment Options

Upon enrollment in the Plan, a participant may direct contributions in any of several investment options. Participants may change their investment options at any time.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. Participants may have up to two loans outstanding. Loans must be repaid within a five-year period unless the loan qualifies as a home loan. The loans are secured by the balance in the participant's account and are charged an interest rate determined by the Plan Administrator. Principal and interest payments must be made at least quarterly under a level amortization schedule. A loan initiation fee is applicable.

Forfeited Accounts

As of May 31, 2013 and May 31, 2012, forfeited nonvested accounts totaled $39,941 and $29,327 respectively, from participants of the former Beers & Cutler Retirement Savings Plan who terminated employment before May 31, 2010, as well as Baker Tilly Virchow Krause, LLP employees who terminated employment before June 1, 2007. These accounts will be used to reduce future employer contributions.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

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

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (cont.)

Investment contracts held by a defined-contribution plan are reported at estimated fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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 certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through the date of the independent auditors' report, which is the date the financial statements were available to be issued.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (cont.)

Recently Adopted Accounting Standards

In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2010-06, Improving Disclosures about Fair Value Measurements, (ASU 2010-06). ASU 2010-06 amended Accounting Standards Codification (ASC) Topic 820 to clarify certain existing fair value disclosures and require a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each "class" of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented.

ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used in estimating Level 2 and Level 3 fair value measurements. In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2, and 3 of the fair value hierarchy and present information regarding the purchases, sales, issuances and settlements of Level 3 assets and liabilities on a gross basis. Plan management adopted the guidance in ASU 2010-06 effective June 1, 2011. Since ASU 2010-06 only affects fair value measurement disclosures, adoption of ASU 2010-06 did not affect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

In May 2011, the FASB issued ASU No. 2011-04, Fair Value Measurement, which aligns disclosures related to fair value between U.S. GAAP and International Financial Reporting Standards. The standards update includes changes to the wording used to describe many of the requirements in U.S. GAAP for measuring fair value and changes to the disclosure of information about fair value measurements. More specifically, the changes clarify the intent of the FASB regarding the application of existing fair value measurements and disclosures as well as changing some particular principles or requirements for measuring fair value or for disclosing information about fair value measurements. This update is effective for the plan year ending May 31, 2013. The adoption of this guidance did not have a material impact on the Plan's financial statements.

NOTE 3 - INVESTMENTS

All contributions under the Plan are paid to the duly appointed Trustee, and shall be held, managed and administered, together with all income from such funds, as a trust fund. Participants allocate their contributions to various investment options provided by the Trustee. Participants are also permitted to borrow funds from the Plan in accordance with the appropriate provisions as noted in Note 1.

The following (as noted with an *) presents investments that represent 5% or more of the Plan's net assets:

NOTE 3 - INVESTMENTS (cont.)

	5/31/2013	5/31/2012
Wells Fargo Stable Value	*26,481,499	*24,492,573
PIMCO Total Return Institutional	*10,659,156	*11,376,953
PIMCO All Asset Institutional	*11,088,281	*9,318,980
Dodge & Cox Stock	*17,325,064	*13,101,135
Vanguard Institutional Index	*15,136,697	*11,755,723
Harbor Capital Appreciation	*16,322,303	*13,404,713
Perkins Mid Cap Value	8,372,438	*7,446,127
American Funds Euro Pacific Growth	*11,637,558	*9,695,219

During the year ended May 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $20,754,633 as follows:

	5/31/2013
Mutual funds	$20,095,718
Self directed brokerage accounts	245,997
Collective trust fund	412,918
Net appreciation in fair value	$20,754,633

NOTE 4 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described as follows:

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

- Level 2 inputs to the valuation methodology include the following:

  - 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

NOTE 4 - FAIR VALUE MEASUREMENTS (cont.)

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value:

- *Mutual funds.* Valued at the net asset value of shares held by the Plan at year-end.
- *Collective trust fund.* Valued at the net asset value based on the underlying assets of the trust. The fair value of the underlying assets is obtained from information provided by the trustee using the audited financial statements of the collective trust fund at the respective year end.

The Wells Fargo Stable Return Fund is a fully benefit-responsive investment contract, with underlying investments in traditional guaranteed investment contracts ("GICs") and security-backed contracts issued by insurance companies and other financial institutions. Fair value of GICs is based on present value of future cash flows using the current discount rate. The fair value of a security-backed contract includes the value of the underlying securities and the value of the wrapper contract. Common collective trust funds are classified as having used Level 2 inputs. Accordingly, the fair value measurement is classified as having used Level 2 inputs.

The plan sponsor is responsible for the determination of fair value. Accordingly, the plan sponsor performs periodic analysis on the prices received from the pricing services used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the plan sponsor has not historically adjusted the prices obtained from the pricing services. The investments that calculate fair value based on net asset value have no unfunded commitment, daily redemption frequency and no redemption notice period.

For those assets with fair value measured using Level 3 inputs, the Plan Administrator determines the fair value measurement policies and procedures in consultation with the Plan trustee. Those policies and procedures are reassessed at least annually to determine if the current valuation techniques are still appropriate. At that time, the unobservable inputs used in the fair value measurements are evaluated and adjusted, as necessary, based on current market conditions and other third-party information.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial

NOTE 4 - FAIR VALUE MEASUREMENTS (cont.)

instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level within the fair value hierarchy the Plan's assets at fair value as of May 31, 2013 and 2012:

	Assets at Fair Value as of May 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Large cap equity funds	$ 51,991,357	$ -	$ -	$ 51,991,357
Mid cap equity funds	14,003,720	-	-	14,003,720
Small cap equity funds	11,821,288	-	-	11,821,288
International equity funds	27,846,277	-	-	27,846,277
Fixed income funds	13,924,234	-	-	13,924,234
Balanced funds	8,444,481	-	-	8,444,481
Real estate funds	1,878,743	-	-	1,878,743
Self directed brokerage accounts	1,559,377	-	-	1,559,377
Collective trust funds	-	32,182,081	-	32,182,081
Total assets at fair value	$ 131,469,477	$ 32,182,081	$ -	$ 163,651,558

	Assets at Fair Value as of May 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Large cap equity funds	$ 41,115,692	$ -	$ -	$ 41,115,692
Mid cap equity funds	11,369,826	-	-	11,369,826
Small cap equity funds	10,071,804	-	-	10,071,804
International equity funds	27,243,153	-	-	27,243,153
Fixed income funds	15,445,507	-	-	15,445,507
Balanced funds	4,859,528	-	-	4,859,528
Real estate funds	1,591,693	-	-	1,591,693
Self directed brokerage accounts	2,194,558	-	-	2,194,558
Collective trust fund	-	25,178,365	-	25,178,365
Total assets at fair value	$ 113,891,761	$ 25,178,365	$ -	$ 139,070,126

NOTE 4 - FAIR VALUE MEASUREMENTS (cont.)

The following tables reconcile the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the Charles Schwab Stable Value Fund for the years ended May 31, 2013 and 2012:

	5/31/2012
Collective trust fund	
Beginning balance	$21,885,316
Total gains or losses included in changes in net assets available for benefits	123,320
Purchases, sales, issuances and settlements:	
Purchases	6,201,758
Sales	(28,210,394)
Ending balance	$ -

Gains and losses (realized and unrealized) included in the statement of changes in net assets available for benefits for the year ended May 31, 2013 are reported in net appreciation in fair value of investments.

NOTE 5 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements, to Schedule H of Form 5500:

	5/31/2013	5/31/2012
Net assets available for benefits per the financial statements	$171,447,786	$142,864,143
Adjustments from contract value to fair value for fully benefit-responsive investment contract	503,148	685,792
Net assets available for benefits per Form 5500	$171,950,934	$143,549,935

The following is a reconciliation of the changes in net assets available for benefits per the financial statements for the year ended May 31, 2013 to the Form 5500:

Increase in net assets per the financial statements	$28,583,643
Adjustment from contract value to fair value for fully benefit-responsive stable value fund – May 31, 2013	503,148
Adjustment from contract value to fair value for fully benefit-responsive stable value fund – May 31, 2012	(685,792)
Net income per Form 5500	$28,400,999

NOTE 7 - INCOME TAX STATUS

U.S. generally accepted accounting principles require management to evaluate income tax positions taken by the Plan and recognize an income tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would be sustained upon examination by taxing authorities. The Plan Administrator analyzed the tax positions taken by the Plan and concluded that as of May 31, 2013, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions for tax years for which the applicable statutes of limitations have not expired; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2009.

NOTE 8 – Transaction With Parties In Interest

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan, and, therefore, these transactions qualify as party-in-interest. Fees paid by the plan for custodial and recordkeeping services amounted to $205,152 for the year ended May 31, 2013.

Certain accounting and administrative fees are paid for by the Company.

Investment management services are performed by an affiliate of the Company. Fees for these services amounted to $30,356 for the year ended May 31, 2013. The Company is the Plan sponsor and, therefore, these transactions qualify as party-in-interest.

NOTE 9 - Risks and Uncertainties

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

NOTE 10 – Plan Amendments

The Plan changed its trustee from Charles Schwab Trust Company to Fidelity Management Trust Company and its recordkeeper from Milliman to Fidelity, effective June 1, 2012. Plan assets transferred to the new trustee were transferred into funds comparable to those offered by the previous trustee. The conversion initiated a blackout period beginning May 29, 2012 and continued through June 19, 2012. During this period, funds could not be applied to the employee-selected funds with the trustee or withdrawn from the Plan until the trustee had time to accurately complete the conversion. During this period, employee contributions continued to be made through payroll deductions, and the contributions were deposited and invested according to the most recent investment elections on file until the completion of the blackout period. At the end of the blackout period, these funds were transferred to the new trustee and invested in funds, as requested by each participant.

The Plan has been amended to increase the automatic enrollment salary deferral contribution percentage from 3 percent to 6 percent, effective June 1, 2012. Beginning June 1, 2012, participants who are automatically enrolled into the Plan will have their deferral contribution rates increased by 1 percent per year (to a maximum of 10 percent) unless they elect otherwise.

SUPPLEMENTARY INFORMATION

Anderson, Tackman & Company, PLC
Certified Public Accountants and Consultants
A Regional Firm with Offices in Wisconsin and Michigan

Louren B. Anderson, CPA
Daniel R. Moriarty, CPA
Jeffrey W. Knorr, CPA

Member of:
Private Companies Practice Section
American Institute of Certified
Public Accountants

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL SCHEDULES

To the Advisory Committee of
Baker Tilly Virchow Krause, LLP 401(k) Savings Plan

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) and the supplemental schedule of nonexempt transactions, referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Anderson, Tackman & Company, PLC

March 14, 2014

1249 W. LIEBAU ROAD SUITE 200
MEQUON, WISCONSIN 53092

www.andersontackman.net

(262) 243-9610
FAX (262) 243-9888

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
May 31, 2013

Form 5500, Schedule H, Part IV, Line 4i EIN #39-0859910 Plan #014

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Asset	(d) Cost	(e) Current Value
	Wells Fargo Stable Value	CCT	**	$26,481,499
	Vanguard Inflation Protected Securities	Mutual Fund	**	3,265,080
	PIMCO Total Return Institutional	Mutual Fund	**	10,659,156
	PIMCO All Asset Institutional	Mutual Fund	**	11,088,281
	Dodge & Cox Stock	Mutual Fund	**	17,325,064
	Vanguard Institutional Index	Mutual Fund	**	15,136,697
	Harbor Capital Appreciation	Mutual Fund	**	16,322,303
	Perkins Mid Cap Value	Mutual Fund	**	8,372,438
	Hartford Mid Cap	Mutual Fund	**	5,631,282
	Wasatch Small Cap Growth	Mutual Fund	**	6,936,511
	American Funds Euro Pacific Growth	Mutual Fund	**	11,637,558
*	Fidelity	Self Directed Brokerage Accounts	**	1,559,377
	William Blair Small Cap Value	Mutual Fund	**	4,884,777
*	Fidelity Freedom Income	Mutual Fund	**	171,236
*	Fidelity Freedom 2000	Mutual Fund	**	104,080
*	Fidelity Freedom 2010	Mutual Fund	**	75,601
*	Fidelity Freedom 2020	Mutual Fund	**	393,531
*	Fidelity Freedom 2030	Mutual Fund	**	1,572,518
*	Fidelity Freedom 2040	Mutual Fund	**	1,461,339
*	Fidelity Freedom 2045	Mutual Fund	**	881,679
*	Fidelity Freedom 2050	Mutual Fund	**	1,525,005
*	Fidelity Freedom 2005	Mutual Fund	**	22,232
*	Fidelity Freedom 2035	Mutual Fund	**	1,042,063
*	Fidelity Freedom 2025	Mutual Fund	**	517,386
*	Fidelity Freedom 2015	Mutual Fund	**	312,737
*	Fidelity Freedom 2055	Mutual Fund	**	365,074
	Oppenheimer Developing Markets	Mutual Fund	**	5,120,438
	Thornburg International Value	CCT	**	5,197,434
	Vanguard REIT Index	Mutual Fund	**	1,878,743
	Vanguard Wellington	Mutual Fund	**	3,207,291
			**	$163,148,410
*	Participant Loans – Interest rates from 4.25% to 9.25%		--	$1,596,382

* A party in interest as defined by ERISA.
** Cost omitted for participant directed investments.

The accompanying notes are an integral part of this schedule.

BAKER TILLY VIRCHOW KRAUSE, LLP
401(k) SAVINGS PLAN

SCHEDULE OF NONEXEMPT TRANSACTIONS
May 31, 2013

Form 5500, Schedule H, Part IV, Line 4a EIN #39-0859910 Plan #014
Schedule of Delinquent Participant Contributions

2012 Form 5500 Line 4a – Schedule of Delinquent Participant Contributions				
Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check Here if Late Participant Loan Repayments are included: ☐				
$16,033		$16,033		

The accompanying notes are an integral part of this schedule.