# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

**2012**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

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

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

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

**D** Check box if filing under:
- [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
M.P. ENVIRONMENTAL SERVICES, INC 401(K) PROFIT SHARING PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 10/01/1990

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

M.P. ENVIRONMENTAL SERVICES, INC

3400 MANOR STREET
BAKERSFIELD, CA 93308

**2b** Employer Identification Number (EIN)
77-0262888

**2c** Sponsor's telephone number
661-393-1151

**2d** Business code (see instructions)
484200

**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. | 03/21/2014 | RICHARD TURNER |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

| | | | |
|---|---|---|---|
| **3a** | Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address | **3b** | Administrator's EIN |
| | | **3c** | Administrator's telephone number |
| **4** | If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: | **4b** | EIN |
| **a** | Sponsor's name | **4c** | PN |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 189 |
| **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** | 175 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 30 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 205 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 1 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 206 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 129 |
| **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:
2E 2F 2G 2J 2K 2T 3D

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

**9a** Plan funding arrangement (check all that apply)

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

**9b** Plan benefit arrangement (check all that apply)

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

**A** Name of plan
M.P. ENVIRONMENTAL SERVICES, INC 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
M.P. ENVIRONMENTAL SERVICES, INC

**D** Employer Identification Number (EIN)
77-0262888

## 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

IRONWOOD RETIREMENT PLAN CONSULTANT
4800 EASTON DR
SUITE 105B
BAKERSFIELD, CA 93309

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

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

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

IRONWOOD RETIREMENT PLAN CONSULTANT

4800 EASTON DR
SUITE 105B
BAKERSFIELD, CA 93309

| (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? |
|---|---|---|---|---|---|---|
| 33 63 | BROKERAGE | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 0 | Yes [X] No [ ] |

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

ASCENSUS

11-3665754

| (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? |
|---|---|---|---|---|---|---|
| 99 15 60 50 | RECORD KEEPER | 1785 | Yes [X] No [ ] | Yes [ ] No [X] | 0 | Yes [X] 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 |
|---|---|---|
| ASCENSUS | 15 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. |
|---|---|---|
| AMERIPRISE FINANCIAL | 70100 AMERIPRISE FINANCIAL CENTER<br>MINNEAPOLIS, MN 55474 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ASCENSUS | 15 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. |
|---|---|---|
| BLACKROCK | 4400 COMPUTER DRIVE<br>WESTBOROUGH, MA 01581 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ASCENSUS | 15 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. |
|---|---|---|
| FRANKLIN TEMPLETON INVESTMENTS | 100 FOUNTAIN PARKWAY<br>ST PETERSBURG, FL 33716-1205 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND. |

## 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 |
|---|---|---|
| ASCENSUS | 15 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. |
|---|---|
| INVESCO AIM<br>1166 AVENUE OF THE AMERICAS<br>#27<br>NEW YORK, NY 10036 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ASCENSUS | 15 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. |
|---|---|
| IVY<br>6300 LAMAR AVENUE<br>SHAWNEE MISSION, KS 66202-4247 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ASCENSUS | 15 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. |
|---|---|
| JP MORGAN<br>30 DAN ROAD<br>CANTON, MA 02021 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND. |

## 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 |
|---|---|---|
| ASCENSUS | 15 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<br>90 HUDSON ST<br>JERSEY CITY, NJ 07302 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ASCENSUS | 15 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. |
|---|---|
| PRINCIPAL FINANCIAL GROUP<br>711 HIGH STREET<br>DES MOINES, IA 50392 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ASCENSUS | 15 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. |
|---|---|
| T ROWE PRICE<br>100 EAST PRATT STREET<br>BALTIMORE, MD 21202 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND. |

## 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 |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| ALLIANZ FUNDS<br>1633 BROADWAY<br>NEW YORK, NY 10019-7585 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| AMERIPRISE FINANCIAL<br>70100 AMERIPRISE FINANCIAL CENTER<br>MINNEAPOLIS, MN 55474 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| BLACKROCK<br>4400 COMPUTER DRIVE<br>WESTBOROUGH, MA 01581 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

## 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 |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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<br>TWO INTERNATIONAL PLACE<br>BOSTON, MA 02110 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| FRANKLIN TEMPLETON INVESTMENTS<br>100 FOUNTAIN PARKWAY<br>ST PETERSBURG, FL 33716-1205 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| INVESCO AIM<br>1166 AVENUE OF THE AMERICAS<br>#27<br>NEW YORK, NY 10036 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

## 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 |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| JANUS<br>30 DAN ROAD<br>SUITE 55932<br>CANTON, MA 02021-2809 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| JP MORGAN<br>30 DAN ROAD<br>CANTON, MA 02021 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| LAZARD FUNDS<br>30 ROCKEFELLER PLAZA<br>57TH FLOOR<br>NEW YORK, NY 10112 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

## 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 |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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<br>90 HUDSON ST<br>JERSEY CITY, NJ 07302 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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<br>30 DAN ROAD<br>CANTON, MA 02021 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| MUNDER CAPITAL MANAGEMENT<br>480 PIERCE STREET<br>BIRMINGHAM, MI 48009 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

## 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 |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| PIMCO 840 NEWPORT CENTER DRIVE NEWPORT BEACH, CA 92660 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| IRONWOOD RETIREMENT PLAN CONSU | 33 63 | 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. |
|---|---|
| T ROWE PRICE 100 EAST PRATT STREET BALTIMORE, MD 21202 | SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR 12B-1 REVENUE BY FUND. |

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

| | | | |
|---|---|---|---|
| **a** | Name: WILLIAMS BROWN PARSONS & COMPANY | **b** EIN: | 27-0095060 |
| **c** | Position: AUDITOR | | |
| **d** | Address: 5558 CALIFORNIA AVE, SUITE 201<br>BAKERSFIELD, CA 93309 | **e** Telephone: | 661-633-9122 |

Explanation: THIS IS THE SAME AUDITOR. THEY JUST REORGANIZED WITH NAME AND EIN CHANGE.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

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

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

OMB No. 1210-0110

**2012**

**This Form is Open to Public Inspection**

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

**A** Name of plan
M.P. ENVIRONMENTAL SERVICES, INC 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
M.P. ENVIRONMENTAL SERVICES, INC

**D** Employer Identification Number (EIN)
77-0262888

## 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) | | 78161 |
| **(2)** Participant contributions | 1b(2) | 23905 | 12991 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 1086998 | 951216 |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 2302116 | 2935646 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(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 | 3413019 | 3978014 |
| | **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 | 3413019 | 3978014 |

## 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) | 158539 | |
| | **(B)** Participants | 2a(1)(B) | 315847 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 105794 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 580180 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 56 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 56 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 34980 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 34980 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (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) | | 345020 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 960236 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 384887 | |
| (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) | | 384887 |
| f Corrective distributions (see instructions) | 2f | | 8569 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | 1785 | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 1785 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 395241 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 564995 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

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

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

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

**(1)** Name: BROWN AND COMPANY **(2)** EIN: 77-0359425

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

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

## Part IV Compliance Questions

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

During the plan year:

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

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 400000 |
| 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 10/01/2012 and ending 09/30/2013

**A** Name of plan
M.P. ENVIRONMENTAL SERVICES, INC 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
M.P. ENVIRONMENTAL SERVICES, INC

**D** Employer Identification Number (EIN)
77-0262888

## 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): 45-0404698

**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):

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN

## FINANCIAL STATEMENTS

**Years Ended September 30, 2013 and 2012**

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# Brown & Company

Certified Public Accountant


## INDEPENDENT AUDITOR'S REPORT

To the Plan Trustees
M.P. Environmental Services, Inc 401 (k) Profit Sharing Plan
Bakersfield, California

We were engaged to audit the accompanying financial statements of M.P. Environmental Services, Inc 401 (k) Profit Sharing Plan, (the "Plan"), which comprise the statements of net assets available for benefits – modified cash basis as of September 30, 2013 and 2012, and the related statement of changes in net assets available for benefits – modified cash basis for the year then ended, and the related notes to 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.

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Frontier Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended September 30, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

As described in Note 2, these financial statements and supplemental schedules were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.


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American Institute of Certified Public Accountants • California Society of Certified Public Accountants
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Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Assets Held for Investment Purposes, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Brown & Company

**BROWN & COMPANY**
Bakersfield, CA

February 28, 2014

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN
## STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
## AS OF SEPTEMBER 30, 2013 AND 2012

| | 2013 | 2012 |
|---|---|---|
| ASSETS | | |
| CASH | $ 951,216 | $ 1,086,998 |
| INVESTMENTS – AT FAIR VALUE | 2,935,646 | 2,302,116 |
| RECEIVABLES | | |
| Participants' contributions | 12,991 | 23,905 |
| Employer's contribution | 78,161 | |
| | 91,152 | 23,905 |
| TOTAL ASSETS | 3,978,014 | 3,413,019 |
| LIABILITIES | | |
| Accounts payables | | |
| TOTAL LIABILITIES | | |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 3,978,014 | $ 3,413,019 |

See accompanying notes and Independent Auditor's Report.

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN
## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
### AS OF SEPTEMBER 30, 2013

| | 2013 |
|---|---|
| ADDITION TO NET ASSETS ATTRIBUTED TO: | |
| INVESTMENT INCOME | |
| Net appreciation (depreciation) in fair value of investments | $ 345,020 |
| Interest | 56 |
| Dividends | 34,980 |
| | 380,056 |
| CONTRIBUTIONS | |
| Employer | 158,539 |
| Participants | 315,847 |
| Rollovers | 105,794 |
| | 580,180 |
| TOTAL ADDITIONS (DEDUCTIONS) | 960,236 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | |
| Benefits paid to participants | 384,887 |
| Corrective payments to participants | 8,569 |
| Administrator Fees | 1,785 |
| TOTAL DEDUCTIONS | 395,241 |
| NET INCREASE (DECREASE) | 564,995 |
| NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR | 3,413,019 |
| END OF YEAR | $ 3,978,014 |

See accompanying notes and Independent Auditor's Report.

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN
## NOTES TO FINANCIAL STATEMENTS
**September 30, 2013 and 2012**

---

### NOTE 1 — DESCRIPTION OF PLAN

#### A. General

The following description of M.P. Environmental Services, Inc., 401(k) Profit Sharing Plan, (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering all the full-time employees of M.P. Environmental Services, Inc., who have attained age 19 and have completed 6 months of service. The Plan is subject to the provisions of the Employees Retirement Income Security Act of 1974 (ERISA).

#### B. Contributions

Participants may elect to contribute, on a tax-deferred basis, a portion of their compensation up to the maximum deferral limit. The Company contributes amounts at the option of the Company's Board of Directors. Contributions are subject to certain limitations.

#### C. Participant Accounts

Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution, (b) plan earnings, and (c) forfeitures of terminated participants' nonvested accounts. Allocations are based on participant earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### D. Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100 percent vested after six years of credited service.

#### E. Investment Options

Participants may direct the manner in which their accounts are invested among the Plan's investment funds.

#### F. Payment of Benefits

On termination of service, participants may elect to receive a lump-sum amount equal to the value of the participant's vested value of their account or leave the value of the accounts on deposit until normal

## NOTE 1 — DESCRIPTION OF PLAN (CONTINUED)

retirement (age 65). Distribution of vested value will also occur in the case of death or disability. If a participant's vested balance account is less than $5,000, he/she will automatically receive payment in the form of a lump sum. Participants with vested account balances greater than $5,000 may elect payments in the form of (a) lump-sum, (b) combination of lump sum and installments or (c) installments. At September 30, 2013 and 2012, amounts allocated to withdrawing participants for benefit claims that have been processed and approved for payment, but not yet paid are $258,923 and $187,932 respectively.

### G. Forfeited Accounts

During 2013 and 2012, there were no forfeited nonvested accounts. Forfeitures are used to offset plan expenses and the balance is allocated to continuing plan participants.

## NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Basis of Accounting

The assets of M.P Environmental Services, Inc. 401(k) Profit Sharing Plan (the Plan) are stated at market value as of the statement date. The financial statements of the Plan are prepared on the modified cash basis of accounting.

### B. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

### C. Investment Valuation

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 3 for discussion of fair value.

### D. Administrative Expenses

The Company pays certain administrative expenses.

### E. Payment of Benefits

Benefits are recorded when paid.

## NOTE 3 — FAIR VALUE MEASURMENT

The Plan's investments are reported at fair value in the Plan's financial statements. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes it valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. All of the Plan's investments fair values were measured using level 1 inputs. No level 2 or level 3 inputs were used.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at the year-end.

Gain and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended September 30, 2013 and 2012 are reported in net appreciation in fair value of investments.

## NOTE 4 — PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

## NOTE 5 — TAX STATUS

The Plan obtained its latest determination letter on December 7, 1990, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

## NOTE 5 — TAX STATUS (CONTINUED)

The Plan's income tax returns for the years 2012, 2011, and 2010 are subject to examination by the IRS, generally for three years after they were filed.

## NOTE6 – 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 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 7 — INVESTMENT CONCENTRATIONS

Investments with Frontier Trust Company are in excess of 5% of net assets.

## NOTE 8 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

| | 2013 |
|---|---|
| INVESTMENTS, AT FAIR VALUE: | |
| Cash | $ 951,216 |
| Investments | 2,935,646 |

## NOTE 9 – SUBSEQUENT EVENTS

The company has evaluated subsequent events through February 28, 2014, the date which the financial statements were available to be issued.

# SUPPLEMENTARY INFORMATION

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN
## SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
## SEPTEMBER 30, 2013

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Merrill Lynch | Invesco Endeavor Fund 5,026 sh | $ 103,192 | $ 102,941 |
| | Merrill Lynch | Templeton Foreign Fund 8,492 sh | 68,788 | 68,109 |
| | Merrill Lynch | Columbia Emerging Markets Fund 2,549 sh | 24,929 | 24,699 |
| | Merrill Lynch | Lord Abbett High Yield Fund 999 sh | 7,939 | 7,929 |
| | Merrill Lynch | T. Rowe Price 2015 Fund 1 sh | 12 | 12 |
| | Merrill Lynch | T. Rowe Price 2025 Fund 73 sh | 1,080 | 1,074 |
| | Merrill Lynch | T. Rowe Price 2030 Fund 62 sh | 1,338 | 1,332 |
| | Merrill Lynch | Columbia Contrarian Core Fund 5,001 sh | 99,314 | 98,664 |
| | Merrill Lynch | Principal Equity Income Fund 14,052 sh | 317,411 | 313,919 |
| | Merrill Lynch | Columbia Strategic Income Fund 6,767 sh | 42,025 | 41,957 |
| | Merrill Lynch | J.P. Morgan Government Bond Fund 251 sh | 2,784 | 2,779 |
| | Merrill Lynch | Lord Abbett Total Return Fund 28,752 sh | 297,297 | 297,010 |
| | Merrill Lynch | Ivy Science and Technology Fund 2,112 sh | 99,388 | 99,388 |
| | Merrill Lynch | J.P. Morgan U.S. Small Company Fund 25,906 sh | 374,080 | 373,303 |
| | Merrill Lynch | Black Rock Moderate Prepared Fund 64,390 sh | 784,915 | 782,339 |
| | Merrill Lynch | Munder Veracity Small-Cap Value Fund 3,389 sh | 94,915 | 95,084 |
| | Merrill Lynch | T. Rowe Price Health Sciences Fund 5,639 sh | 323,557 | 323,501 |
| | Merrill Lynch | Principal Large Cap Growth Fund 25,281 sh | 302,870 | 301,606 |
| | Merrill Lynch | Participant Contribution Receivable | | 12,991 |
| | Merrill Lynch | Employer Contribution Receivable | | 78,161 |
| | Merrill Lynch | ML READY Asset Trust (7 Day Yield 0.00 %) | 951,216 | 951,216 |
| | | | | $ 3,978,014 |

Schedule C, Part I, line 2(h) Formula Description and Schedule C, Part I, line 3(e) Formula Description

Plan Name: M.P. ENVIRONMENTAL SERVICES, INC. 401(K) PSP

Plan Number: 218408

Broker Dealer: Ironwood Retirement Plan Consu

| Ticker Symbol | Investment Name | Formula used to determine Sub-TA Compensation paid to Ascensus | Formula used to determine 12b-1 Compensation to Broker Dealer |
|---|---|---|---|
| BIMPX | BlackRock Moderate Prep Port Instl | 25 basis points | N/A |
| TEFRX | Templeton Foreign R | 10 basis points | 50 basis points |
| BAPDX | LifePath Active 2025 Portfolios A | N/A | 25 basis points |
| BAPBX | LifePath Active 2015 Portfolios A | N/A | 25 basis points |
| WSTRX | Ivy Science and Technology R | 25 basis points | N/A |
| PPUPX | Principal LargeCap Growth Fund I R5 | 25 basis points | N/A |
| PEIQX | Principal Equity Income Fund R5 | 25 basis points | N/A |
| JSCZX | JPMorgan U.S. Small Company R2 | 25 basis points | N/A |
| BGSAX | BlackRock Science & Tech Opp Port A | N/A | 25 basis points |
| CCCRX | Columbia Contrarian Core R | 25 basis points | N/A |
| BHYAX | BlackRock High Yield Bond Portfolio A | N/A | 25 basis points |
| LTRRX | Lord Abbett Total Return Fund R3 | 25 basis points | 50 basis points |
| LHYRX | Lord Abbett High Yield Fund Retirement | 25 basis points | 50 basis points |
| ATDRX | Invesco Endeavor R | 25 basis points | 50 basis points |
| CSNRX | Columbia Strategic Income R | 25 basis points | 25 basis points |
| PRHSX | T. Rowe Price Health Sciences Inv | 15 basis points | N/A |
| RRTNX | T. Rowe Price Ret 2025 R | 15 basis points | 50 basis points |
| RRTMX | T. Rowe Price Ret 2015 R | 15 basis points | 50 basis points |
| RRTCX | T. Rowe Price Ret 2030 R | 15 basis points | 50 basis points |
| CEMRX | Columbia Emerging Mkts R | 25 basis points | N/A |
| PTTAX | PIMCO Total Return Fund A | N/A | 25 basis points |
| OARDX | OPPENHEIMER Rising Dividends Fund A | N/A | N/A |
| NEFJX | Natixis Trst Vaughan Nelson Sm Cap | N/A | N/A |

Schedule C, Part I, line 2(h) Formula Description and Schedule C, Part I, line 3(e) Formula Description

Plan Name: M.P. ENVIRONMENTAL SERVICES, INC. 401(K) PSP

Plan Number: 218408

Broker Dealer: Ironwood Retirement Plan Consu

| Ticker Symbol | Investment Name | Formula used to determine Sub-TA Compensation paid to Ascensus | Formula used to determine 12b-1 Compensation to Broker Dealer |
|---|---|---|---|
| MRAXX | Ready Assets(7dayYield:0.00%) | N/A | N/A |
| COSIX | Columbia Strategic Income Fund A | N/A | N/A |
| BIGEX | BlackRock U.S. Govt Bond Port B1 | N/A | N/A |
| BHYDX | BlackRock High Yield Bond Port B1 | N/A | N/A |
| MRVSX | Munder Veracity Small-Cap Value R | N/A | 50 basis points |
| BAPEX | LifePath Active 2030 Portfolios A | N/A | 25 basis points |
| SHSAX | BlackRock Health Sciences Opp Port A | N/A | 25 basis points |
| RABXX | American Funds Money Market Fund R2 | N/A | N/A |
| PCVAX | (CL)AllianzGI NFJ Small-Cap Value A | N/A | 25 basis points |
| OGGAX | JPMorgan Government Bond Fund A | N/A | 25 basis points |
| MGIAX | MFS International Value A | N/A | 25 basis points |
| MDLOX | BlackRock Global Allocation Fund A | N/A | 25 basis points |
| LZOEX | LazardFunds Emerg Mkts Equity Port | N/A | 25 basis points |
| JDCAX | Janus Forty Fund A | N/A | 25 basis points |
| GTAGX | Invesco Mid Cap Core Equity Fund A | N/A | 25 basis points |
| EHSTX | Eaton Vance Large Cap Value Fund A | N/A | 25 basis points |
| JGBZX | JPMorgan Government Bond Fund R2 | N/A | 50 basis points |

Schedule C, Part I, line 2(h) Formula Description and Schedule C, Part I, line 3(e)
Formula Description - Additional Fee Notes

Plan Name: M.P. ENVIRONMENTAL SERVICES, INC. 401(K) PSP

Plan Number: 218408

Broker Dealer: Ironwood Retirement Plan Consu

Seligman/RiverSource

Seligman/Riversource/Columbia Funds pay finder's fees for class A shares @ NAV (no annual reset):

- -$1M to $3M = 1.00%**
- -$3M through $50M = 0.50%
- -$50M and over = 0.25%

** For eligible benefit plans, selling and/or servicing agents are eligible to receive from the distributor sales commissions on commission eligible purchases in amounts of less than $1 million.

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN

## FINANCIAL STATEMENTS

**Years Ended September 30, 2013 and 2012**

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# Brown & Company

Certified Public Accountant


## INDEPENDENT AUDITOR'S REPORT

To the Plan Trustees
M.P. Environmental Services, Inc 401 (k) Profit Sharing Plan
Bakersfield, California

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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.

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The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Brown & Company

**BROWN & COMPANY**
Bakersfield, CA

February 28, 2014

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN
## STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
## AS OF SEPTEMBER 30, 2013 AND 2012

| | 2013 | 2012 |
|---|---|---|
| ASSETS | | |
| CASH | $ 951,216 | $ 1,086,998 |
| INVESTMENTS – AT FAIR VALUE | 2,935,646 | 2,302,116 |
| RECEIVABLES | | |
| Participants' contributions | 12,991 | 23,905 |
| Employer's contribution | 78,161 | |
| | 91,152 | 23,905 |
| TOTAL ASSETS | 3,978,014 | 3,413,019 |
| LIABILITIES | | |
| Accounts payables | | |
| TOTAL LIABILITIES | | |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 3,978,014 | $ 3,413,019 |

See accompanying notes and Independent Auditor's Report.

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN
## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
### AS OF SEPTEMBER 30, 2013

| | 2013 |
|---|---|
| ADDITION TO NET ASSETS ATTRIBUTED TO: | |
| INVESTMENT INCOME | |
| Net appreciation (depreciation) in fair value of investments | $ 345,020 |
| Interest | 56 |
| Dividends | 34,980 |
| | 380,056 |
| CONTRIBUTIONS | |
| Employer | 158,539 |
| Participants | 315,847 |
| Rollovers | 105,794 |
| | 580,180 |
| TOTAL ADDITIONS (DEDUCTIONS) | 960,236 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | |
| Benefits paid to participants | 384,887 |
| Corrective payments to participants | 8,569 |
| Administrator Fees | 1,785 |
| TOTAL DEDUCTIONS | 395,241 |
| NET INCREASE (DECREASE) | 564,995 |
| NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR | 3,413,019 |
| END OF YEAR | $ 3,978,014 |

See accompanying notes and Independent Auditor's Report.

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN
## NOTES TO FINANCIAL STATEMENTS
**September 30, 2013 and 2012**

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### NOTE 1 — DESCRIPTION OF PLAN

#### A. General

The following description of M.P. Environmental Services, Inc., 401(k) Profit Sharing Plan, (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering all the full-time employees of M.P. Environmental Services, Inc., who have attained age 19 and have completed 6 months of service. The Plan is subject to the provisions of the Employees Retirement Income Security Act of 1974 (ERISA).

#### B. Contributions

Participants may elect to contribute, on a tax-deferred basis, a portion of their compensation up to the maximum deferral limit. The Company contributes amounts at the option of the Company's Board of Directors. Contributions are subject to certain limitations.

#### C. Participant Accounts

Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution, (b) plan earnings, and (c) forfeitures of terminated participants' nonvested accounts. Allocations are based on participant earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### D. Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100 percent vested after six years of credited service.

#### E. Investment Options

Participants may direct the manner in which their accounts are invested among the Plan's investment funds.

#### F. Payment of Benefits

On termination of service, participants may elect to receive a lump-sum amount equal to the value of the participant's vested value of their account or leave the value of the accounts on deposit until normal

## NOTE 1 — DESCRIPTION OF PLAN (CONTINUED)

retirement (age 65). Distribution of vested value will also occur in the case of death or disability. If a participant's vested balance account is less than $5,000, he/she will automatically receive payment in the form of a lump sum. Participants with vested account balances greater than $5,000 may elect payments in the form of (a) lump-sum, (b) combination of lump sum and installments or (c) installments. At September 30, 2013 and 2012, amounts allocated to withdrawing participants for benefit claims that have been processed and approved for payment, but not yet paid are $258,923 and $187,932 respectively.

### G. Forfeited Accounts

During 2013 and 2012, there were no forfeited nonvested accounts. Forfeitures are used to offset plan expenses and the balance is allocated to continuing plan participants.

## NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Basis of Accounting

The assets of M.P Environmental Services, Inc. 401(k) Profit Sharing Plan (the Plan) are stated at market value as of the statement date. The financial statements of the Plan are prepared on the modified cash basis of accounting.

### B. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

### C. Investment Valuation

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 3 for discussion of fair value.

### D. Administrative Expenses

The Company pays certain administrative expenses.

### E. Payment of Benefits

Benefits are recorded when paid.

## NOTE 3 — FAIR VALUE MEASURMENT

The Plan's investments are reported at fair value in the Plan's financial statements. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes it valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. All of the Plan's investments fair values were measured using level 1 inputs. No level 2 or level 3 inputs were used.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at the year-end.

Gain and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended September 30, 2013 and 2012 are reported in net appreciation in fair value of investments.

## NOTE 4 — PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

## NOTE 5 — TAX STATUS

The Plan obtained its latest determination letter on December 7, 1990, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

## NOTE 5 — TAX STATUS (CONTINUED)

The Plan's income tax returns for the years 2012, 2011, and 2010 are subject to examination by the IRS, generally for three years after they were filed.

## NOTE6 – 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 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 7 — INVESTMENT CONCENTRATIONS

Investments with Frontier Trust Company are in excess of 5% of net assets.

## NOTE 8 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

| | 2013 |
|---|---|
| INVESTMENTS, AT FAIR VALUE: | |
| Cash | $ 951,216 |
| Investments | 2,935,646 |

## NOTE 9 – SUBSEQUENT EVENTS

The company has evaluated subsequent events through February 28, 2014, the date which the financial statements were available to be issued.

# SUPPLEMENTARY INFORMATION

# M.P. ENVIRONMENTAL SERVICES, INC.
# 401(K) PROFIT SHARING PLAN
## SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
## SEPTEMBER 30, 2013

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Merrill Lynch | Invesco Endeavor Fund 5,026 sh | $ 103,192 | $ 102,941 |
| | Merrill Lynch | Templeton Foreign Fund 8,492 sh | 68,788 | 68,109 |
| | Merrill Lynch | Columbia Emerging Markets Fund 2,549 sh | 24,929 | 24,699 |
| | Merrill Lynch | Lord Abbett High Yield Fund 999 sh | 7,939 | 7,929 |
| | Merrill Lynch | T. Rowe Price 2015 Fund 1 sh | 12 | 12 |
| | Merrill Lynch | T. Rowe Price 2025 Fund 73 sh | 1,080 | 1,074 |
| | Merrill Lynch | T. Rowe Price 2030 Fund 62 sh | 1,338 | 1,332 |
| | Merrill Lynch | Columbia Contrarian Core Fund 5,001 sh | 99,314 | 98,664 |
| | Merrill Lynch | Principal Equity Income Fund 14,052 sh | 317,411 | 313,919 |
| | Merrill Lynch | Columbia Strategic Income Fund 6,767 sh | 42,025 | 41,957 |
| | Merrill Lynch | J.P. Morgan Government Bond Fund 251 sh | 2,784 | 2,779 |
| | Merrill Lynch | Lord Abbett Total Return Fund 28,752 sh | 297,297 | 297,010 |
| | Merrill Lynch | Ivy Science and Technology Fund 2,112 sh | 99,388 | 99,388 |
| | Merrill Lynch | J.P. Morgan U.S. Small Company Fund 25,906 sh | 374,080 | 373,303 |
| | Merrill Lynch | Black Rock Moderate Prepared Fund 64,390 sh | 784,915 | 782,339 |
| | Merrill Lynch | Munder Veracity Small-Cap Value Fund 3,389 sh | 94,915 | 95,084 |
| | Merrill Lynch | T. Rowe Price Health Sciences Fund 5,639 sh | 323,557 | 323,501 |
| | Merrill Lynch | Principal Large Cap Growth Fund 25,281 sh | 302,870 | 301,606 |
| | Merrill Lynch | Participant Contribution Receivable | | 12,991 |
| | Merrill Lynch | Employer Contribution Receivable | | 78,161 |
| | Merrill Lynch | ML READY Asset Trust (7 Day Yield 0.00 %) | 951,216 | 951,216 |
| | | | | $ 3,978,014 |

**Attachment to 2012 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** M.P. ENVIRONMENTAL SERVICES, INC 401(K) PROFIT SHARING PLAN **EIN:** 77-0262888
**Plan Sponsor's Name** M.P. ENVIRONMENTAL SERVICES, INC **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | T. Rowe Price | T. Rowe Price Ret 2015 R | 0 | 12 |
| | T. Rowe Price | T. Rowe Price Ret 2025 R | 0 | 1,074 |
| | T. Rowe Price | T. Rowe Price Ret 2030 R | 0 | 1,332 |
| | Principal | Principal Equity Income R5 | 0 | 313,919 |
| | Columbia | Columbia Contrarian Core R | 0 | 98,664 |
| | Principal | Principal LargeCap Growth Fund I R5 | 0 | 301,606 |
| | Invesco | Invesco Endeavor R | 0 | 102,941 |

**Attachment to 2012 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** M.P. ENVIRONMENTAL SERVICES, INC 401(K) PROFIT SHARING PLAN **EIN:** 77-0262888
**Plan Sponsor's Name** M.P. ENVIRONMENTAL SERVICES, INC **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Munder | Munder Veracity Small-Cap Value R | 0 | 95,084 |
| | JPMorgan | JPMorgan U.S. Small Company R2 | 0 | 373,303 |
| | Templeton | Templeton Foreign R | 0 | 68,109 |
| | Columbia | Columbia Emerging Mkts R | 0 | 24,699 |
| | Columbia | Columbia Strategic Income R | 0 | 41,957 |
| | Lord Abbett | Lord Abbett Total Return R3 | 0 | 297,010 |
| | JPMorgan | JPMorgan Government Bond R2 | 0 | 2,779 |

**Attachment to 2012 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** M.P. ENVIRONMENTAL SERVICES, INC 401(K) PROFIT SHARING PLAN **EIN:** 77-0262888
**Plan Sponsor's Name** M.P. ENVIRONMENTAL SERVICES, INC **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Lord Abbett | Lord Abbett High Yield R3 | 0 | 7,929 |
| | American Funds | American Funds Money Market R2 | 0 | 951,216 |
| | Ivy | Ivy Science and Technology R | 0 | 99,388 |
| | BlackRock | BlackRock Moderate Prepared Instl | 0 | 782,339 |
| | T. Rowe Price | T. Rowe Price Health Sciences Inv | 0 | 323,501 |
| | | | | |
| | | | | |