

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>07/01/2012</u> and ending <u>06/30/2013</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	THE NORTHEAST PARENT & CHILD SOCIETY, INC. EMPLOYEES' 401(K) SAVINGS PLAN AND TRUST		1b Three-digit plan number (PN) ▶
			002
			1c Effective date of plan
			07/01/1989
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	NORTHEAST PARENT & CHILD SOCIETY, INC. 530 FRANKLIN STREET SCHENECTADY, NY 12305		2b Employer Identification Number (EIN)
			14-1646198
			2c Sponsor's telephone number
			518-346-1284
			2d Business code (see instructions)
			621410

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.	04/14/2014	JESSICA WENDT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/14/2014	JESSICA WENDT
	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 <input type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address NORTHEAST PARENT & CHILD SOCIETY, INC. 530 FRANKLIN STREET SCHENECTADY, NY 12305		3b Administrator's EIN 14-1646198 3c Administrator's telephone number 518-346-1284
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 779
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	603
b Retired or separated participants receiving benefits.....	6b	2
c Other retired or separated participants entitled to future benefits.....	6c	164
d Subtotal. Add lines 6a , 6b , and 6c	6d	769
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	2
f Total. Add lines 6d and 6e	6f	771
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	598
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	49
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) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan <u>THE NORTHEAST PARENT & CHILD SOCIETY, INC. EMPLOYEES' 401(K) SAVINGS PLAN AND TRUST</u>	B Three-digit plan number (PN) <u>▶</u> <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NORTHEAST PARENT & CHILD SOCIETY, INC.</u>	D Employer Identification Number (EIN) <u>14-1646198</u>

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FID.INV.INST.OPS.CO.

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 37 65 60	RECORDKEEPER	9850	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

HALLIDAY FINANCIAL LLC

725 GLEN COVE AVE
GLEN HEAD, NY 11545

(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?
61	ADVISOR	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLKRK INTL OPP A - BNY MELLON INV S P.O. BOX 9793 PROVIDENCE, RI 02940	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
CALVERT BOND A - BOSTON FINANCIAL D P.O. BOX 8480 BOSTON, MA 02266	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
CALVERT EQUITY A - BOSTON FINANCIAL P.O. BOX 8480 BOSTON, MA 02266	0.25%	

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EV LGCP CORE RSRCH A - BNY MELLON I P.O. BOX 9793 PROVIDENCE, RI 02940		0.25%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HEARTLAND SEL VAL IV - ALPS FUND SE 20-3247785		0.25%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS BALANCED S - JANUS SERVICES L 43-1804048		0.25%

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MUTUAL GBL DISCVRY A - FRANKLIN TEM 94-3167260	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
OPPHMR DEV MKTS A - OFI GLOBAL ASSE TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOOR NEW YORK, NY 10281	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIM REAL RETURN A - BOSTON FINANCIA P.O. BOX 8480 BOSTON, MA 02266	0.25%	

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (d) Enter name and EIN (address) of source of indirect compensation PIM TOTAL RETURN A - BOSTON FINANCI P.O. BOX 8480 BOSTON, MA 02266 </div> <div style="width: 40%;"> (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.25% </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (a) Enter service provider name as it appears on line 2 FIDELITY INVESTMENTS INSTITUTIONAL </div> <div style="width: 20%; text-align: center;"> (b) Service Codes (see instructions) 60 </div> <div style="width: 20%; text-align: center;"> (c) Enter amount of indirect compensation 0 </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (d) Enter name and EIN (address) of source of indirect compensation PUTN EQUITY INCOME A - PUTNAM INVES 04-2539562 </div> <div style="width: 40%;"> (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.25% </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (a) Enter service provider name as it appears on line 2 FIDELITY INVESTMENTS INSTITUTIONAL </div> <div style="width: 20%; text-align: center;"> (b) Service Codes (see instructions) 60 </div> <div style="width: 20%; text-align: center;"> (c) Enter amount of indirect compensation 0 </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (d) Enter name and EIN (address) of source of indirect compensation RS GLOBAL NAT RES A - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266 </div> <div style="width: 40%;"> (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.25% </div> </div>		

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RS PARTNERS A - BOSTON FINANCIAL DA P.O. BOX 8480 BOSTON, MA 02266	0.25%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
HALLIDAY FINANCIAL LLC	61	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.
OPPHMR DEV MKTS A - OPPENHEIMERFUND 13-2953455	\$5M+=0.25%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
HALLIDAY FINANCIAL LLC	61	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.
PUTN EQUITY INCOME A - PUTNAM RETAI 04-1223767	\$0-<\$1M=1.00% \$1M-<\$2M=0.75% \$2M+=0.50%	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: T.M. BYXBEE CO. CPAS	b EIN: 14-1767196
c Position: ACCOUNTANT	
d Address: 80 WOLF ROAD ALBANY, NY 12205	e Telephone: 518-458-9193

Explanation: MANAGEMENT DECISION

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:

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
THE NORTHEAST PARENT & CHILD SOCIETY, INC. EMPLOYEES' 401(K) SAVINGS PLAN AND TRUST

B Three-digit plan number (PN)	002
---------------------------------------	-----

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
NORTHEAST PARENT & CHILD SOCIETY, INC.

D	Employer Identification Number (EIN)
	14-1646198

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: **FA STABLE VALUE**

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN 04-3022712-026	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 519890
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2012</div> This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning <u>07/01/2012</u> and ending <u>06/30/2013</u>		
A Name of plan <u>THE NORTHEAST PARENT & CHILD SOCIETY, INC. EMPLOYEES' 401(K) SAVINGS PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<div style="border: 1px solid black; padding: 2px;">002</div>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NORTHEAST PARENT & CHILD SOCIETY, INC.</u>	D Employer Identification Number (EIN) <u>14-1646198</u>	

Part I Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	673419	823047
(9) Value of interest in common/collective trusts.....	1c(9)	545875	519890
(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)	13918378	15565442
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(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	15137672	16908379

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	15137672	16908379
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	542953	
(B) Participants	2a(1)(B)	649456	
(C) Others (including rollovers)	2a(1)(C)	7909	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1200318
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	25951	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		25951
(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)	602910	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		602910
(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)		
(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-3191
(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)		1044053
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2870041

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1080091	
(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)		1080091
f Corrective distributions (see instructions)	2f		9203
g Certain deemed distributions of participant loans (see instructions).....	2g		190
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	9850	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		9850
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1099334

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1770707
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: MARVIN AND COMPANY P.C. CPAS

(2) EIN: 14-1567343

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		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.
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For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan <u>THE NORTHEAST PARENT & CHILD SOCIETY, INC. EMPLOYEES' 401(K) SAVINGS PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NORTHEAST PARENT & CHILD SOCIETY, INC.</u>	D Employer Identification Number (EIN) <u>14-1646198</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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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?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.).....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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): _____

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
FINANCIAL REPORT
JUNE 30, 2013**

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST**

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Independent Auditor's Report

Kevin J. McCoy, CPA

Thomas W. Donovan, CPA

Frank S. Venezia, CPA

James E. Amell, CPA

Carol A. Hausamann, CPA

Daniel J. Litz, CPA

Karl F. Newton, CPA

Kevin P. O'Leary, CPA

Timothy A. Reynolds, CPA

Martin D. Hull, CPA

Thomas J. Ross, CPA

Heather D. Patten, CPA

To the Trustees of
The Northeast Parent and Child Society, Inc.
Employees' 401(k) Savings Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Northeast Parent and Child Society, Inc. Employees' 401(k) Savings Plan and Trust (the Plan), which comprise the statement of net assets available for benefits as of June 30, 2013, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on 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.

Basis for Disclaimer of 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 investment information summarized in Note 3, which was certified by Fidelity Management Trust Company, Trustee of the Plan, except for comparing such information with the related information included in the 2013 financial statements. 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 year ended June 30, 2013, that the information provided to the Plan administrator by the Trustee is complete and accurate.

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BDO Seidman Alliance*

Disclaimer of Opinion

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 on the 2013 financial statements. Accordingly, we do not express an opinion on the 2013 financial statements.

Other Matter – Supplemental Schedule

The supplemental schedule of assets (held at end of year) as of June 30, 2013, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Other Matter – 2012 Financial Statements

The financial statements of the Plan as of June 30, 2012, were audited by predecessor auditors. 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 the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Fidelity Management Trust Company, the Trustee of the Plan. Their report, dated April 9, 2013, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance with DOL Rules and Regulations 2013

The form and content of the information included in the 2013 financial statements and supplemental schedule, 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.

Marvin and Company, P.C.

Latham, NY
April 8, 2014

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JUNE 30, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
ASSETS		
Investments, at fair value		
Mutual funds	\$ 15,565,442	\$ 13,918,378
Common/collective trust fund	519,890	545,875
Total Investments	<u>16,085,332</u>	<u>14,464,253</u>
Receivables:		
Notes receivable from participants	823,047	673,419
Participant contributions receivable	21,906	-
Employer contributions receivable	147,781	147,588
Total Receivable	<u>992,734</u>	<u>821,007</u>
 Total Assets	 <u>17,078,066</u>	 <u>15,285,260</u>
LIABILITIES		
Excess contributions payable	14,593	-
Total Liabilities	<u>14,593</u>	<u>-</u>
 Net Assets Available for Benefits at Fair Value	 17,063,473	 15,285,260
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	 <u>(10,300)</u>	 <u>-</u>
 Net Assets Available for Benefits	 <u>\$ 17,053,173</u>	 <u>\$ 15,285,260</u>

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
Additions to Net Assets Attributed to		
Investment Income		
Interest and dividends	\$ 608,573	\$ 395,976
Net appreciation (depreciation) in fair value	1,024,898	(587,047)
Total Investment Income (Loss)	<u>1,633,471</u>	<u>(191,071)</u>
Interest received on notes receivable from participants	<u>25,952</u>	<u>22,139</u>
Contributions		
Participant	656,769	724,597
Employer	543,146	557,740
Rollover	7,909	31,154
Total Contributions	<u>1,207,824</u>	<u>1,313,491</u>
Total Additions	<u>2,867,247</u>	<u>1,144,559</u>
Deductions from Net Assets Attributed to		
Benefits paid to participants	1,080,091	820,317
Corrective distributions	9,203	-
Participant Loans Deemed Distributions	190	5,575
Administrative Expenses	<u>9,850</u>	<u>7,251</u>
Total Deductions	<u>1,099,334</u>	<u>833,143</u>
Net Increase	1,767,913	311,416
Net Assets Available for Benefits, Beginning of Year	<u>15,285,260</u>	<u>14,973,844</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 17,053,173</u></u>	<u><u>\$ 15,285,260</u></u>

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

1. DESCRIPTION OF PLAN

The following description of The Northeast Parent and Child Society, Inc. Employees' 401(k) Savings Plan and Trust (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all full-time employees of Northeast Parent and Child Society, Inc. (the Sponsor). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

An employee will be eligible to participate in the Plan once they have attained the age of twenty-one. There is no service or hours requirement for employee deferrals. Employees will be able to enter the Plan the first day of the month following the date in which they met the eligibility requirements. Employees are also eligible for Sponsor contributions after one year of service with a minimum of 1,000 hours, and have attained the age of twenty-one.

In August 2013, the Sponsor amended the Plan to provide an automatic enrollment feature for employees meeting the eligibility rules. Employees that do not opt out or elect a percentage other than two percent will be automatically enrolled at two percent.

Contributions

Participants may elect to make salary deferral contributions up to the maximum amount allowed by the Internal Revenue Code (IRC). Participants who have attained age fifty (50) before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Sponsor will make a regular contribution equal to 2% of eligible wages and it will match the participants' salary reduction contribution up to 2% of the participants' compensation.

Participant Accounts

The Plan allows each participant to select the investments in their individual accounts from the various investment options available. Each participant's account is credited with the participant's contribution and an allocation of (a) the Sponsor's contributions, (b) plan earnings and losses, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

1. DESCRIPTION OF PLAN

Vesting

Participants are immediately vested in their voluntary contribution plus actual earnings thereon. Vesting of the Sponsor's contributions portion of their account is based upon the earlier of the vesting schedule below, Plan termination, the occurrence of normal retirement age (65), occurrence of eligibility for early retirement, and death or disability (permanent and total) while actively employed.

<i>Years of Service</i>	<i>Percent Vested</i>
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. Interest is charged at prevailing interest rates as determined by the plan administrator at the time the note is originated. Principal and interest is paid through bi-weekly payroll deductions over a term ranging from one to five years. However, loans used to acquire a principal residence may be paid over a term that exceeds five years. Participants may have no more than two notes outstanding at any given time.

Investment Options

Upon enrollment in the Plan, a participant may direct employee and employer contributions into a number of investment options. Participants may change their investment options at their discretion.

Payment of Benefits

Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, annual installments, or have the payment paid as a direct rollover to an individual retirement account (IRA) or to another employer's tax qualified plan.

THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

1. DESCRIPTION OF PLAN

Forfeitures

Forfeited non-vested account balances are applied first towards reducing administrative expenses and then toward employer's matching contributions in accordance with the Plan document. At June 30, 2013 and 2012, forfeited non-vested participants accounts were \$87 and \$7,538, respectively. During the year ended June 30, 2013 and 2012, \$26,970 and \$29,501, respectively, was forfeited and applied.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

In accordance with accounting principles generally accepted in the United States of America (GAAP), investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by GAAP, the statement of net assets available for benefits presents the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management relies on valuation information provided by Fidelity Management Trust Company, the Plan's Trustee. See Note 4 for further discussion of the Plan's fair value measurements.

Investment income recognized by the Plan includes earnings from investments, net gains (losses) realized from the sale of investments, and the net change in the unrealized appreciation (depreciation) of investments.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Investment Valuation and Income Recognition

Interest income on notes receivable from participants is recognized by the Plan in the period in which it is earned based on the outstanding principal balance times the stated interest rate at the date the note receivable originated.

Payment of Benefits

Benefits are recorded when paid.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the Trustee of the Plan, has certified to the completeness and accuracy of the investments reflected in the accompanying statements of net assets available for benefits as of June 30, 2013 and 2012, the amounts included in the schedule of assets (held at end of year) as of June 30, 2013, and the related investment activity reflected in the statements of changes in net assets available for benefits for the years ended June 30, 2013 and 2012.

	<u>2013</u>		<u>2012</u>
Common/Collective Trust Fund			
Fidelity Stable Value Fund, at Fair Value	\$ 519,890	\$	545,875
Mutual funds, at fair value			
Black Rock International Opp A	319,496		312,893
Calvert SIF : Bond A	1,615		1,395
Calvert SIF : Equity A	58,315		25,808
Ev Lgcp Core Rsrch A	56,325		33,715
Fidelity Intl Discover A	38,843		21,166
Fidelity Freedom 2005 A	65,942		64,545
Fidelity Freedom 2010 A	1,066,965	*	976,225
Fidelity Freedom 2015 A	1,107,951	*	1,068,606
Fidelity Freedom 2020 A	1,804,123	*	1,673,907
Fidelity Freedom 2025 A	1,606,329	*	1,531,761
Fidelity Freedom 2030 A	1,760,233	*	1,439,461
Fidelity Freedom 2035 A	1,138,597	*	978,260
Fidelity Freedom 2040 A	860,394	*	750,835
Fidelity Freedom 2045 A	977,148	*	817,347
Fidelity Freedom 2050 A	246,507		202,413
Fidelity Freedom 2055 A	10,038		2,660
Fidelity Freedom Income A	4,448		3,452
Fidelity Freedom Insights A	661,168		564,673
Fidelity Gov Income A	41,704		32,014

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

3. INFORMATION CERTIFIED BY THE TRUSTEE

	<u>2013</u>	<u>2012</u>
Fidelity Mid Cap II A	\$ 310,106	\$ 302,944
Fidelity Real Estate Income A	74,497	14,983
Fidelity Small Cap A	339,492	332,773
Fidelity Strat Income A	463,596	395,902
Heartland Sel Val IV	64,172	26,593
Janus Balanced S	52,341	2,303
Mutual Global Discovery A	59,632	11,927
Oppenheimer Developing Markets A	683,114	586,719
Pimco Real Return A	230,339	269,653
Pimco Total Return A	340,645	592,429
Putnum Equity Income A	622,968	553,871
RS Global Nat Res A	104,468	71,258
RS Partners A	<u>393,931</u>	<u>255,887</u>
 Total	 <u>\$ 16,085,332</u>	 <u>\$14,464,253</u>

* Investment option representing 5% or more of the Plan's net assets.

Interest and dividends earned on investments was \$608,573 and \$395,976 for the years ended June 30, 2013 and 2012, respectively. During the years ended June 30, 2013 and 2012, the Plan's investments in mutual funds, including gains and losses on investments bought and sold, as well as held during the year, appreciated (depreciated) in value by \$1,024,869 and (\$587,047), respectively.

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurement* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy are described as follows:

- Level 1 - Quoted prices in active markets that are accessible at the measurement date for identical securities;
- Level 2 - Quoted process in markets that are not considered to be active or financial instruments for which all significant inputs are observable either directly or indirectly (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.).
- Level 3 - Significant unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available. The Plan had no level three investments at June 30, 2013 or 2012.

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

4. FAIR VALUE MEASUREMENTS

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2013 and 2012.

Mutual funds: Valued at the fair value of the particular fund held by the Plan on the last day of the plan year (Level 1).

Common/collective trust fund: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the Trustee, is used as a practical expedient to estimating fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV (Level 2).

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

Fair values of assets measured on a recurring basis at June 30, 2013 and 2012 are as follows:

	<u>Fair Value</u>	<u>(Level 1)</u>	<u>(Level 2)</u>
June 30, 2013:			
Mutual funds			
Mid/Large Cap Stock	\$ 12,872,106	\$ 12,872,106	\$ -
Fixed Income	1,148,289	1,148,289	-
International	1,205,553	1,205,553	-
Small Cap Stock	339,494	339,494	-
Common/ Collective trust fund	<u>519,890</u>	<u>-</u>	<u>519,890</u>
Total Assets at Fair Value	<u>\$ 16,085,332</u>	<u>\$ 15,565,442</u>	<u>\$ 519,890</u>

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

4. FAIR VALUE MEASUREMENTS

	<u>Fair Value</u>	<u>(Level 1)</u>	<u>(Level 2)</u>
June 30, 2012:			
Mutual funds			
Mid/Large Cap Stock	\$ 11,222,250	\$ 11,222,250	\$ -
Fixed Income	1,359,389	1,359,389	-
International	1,003,964	1,003,964	-
Small Cap Stock	332,775	332,775	-
Common/ collective trust fund	<u>545,875</u>	<u>-</u>	<u>545,875</u>
Total Assets at Fair Value	<u>\$ 14,464,253</u>	<u>\$13,918,378</u>	<u>\$ 545,875</u>

There were no transfers between levels during the years ended June 30, 2013 and 2012.

5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor 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 termination, participants will become 100 percent vested in the employer contributions portion of their accounts.

6. INCOME TAX STATUS

The Plan was designed in accordance with the provisions of a volume submitter plan. In a letter dated March 31, 2008 the Internal Revenue Service determined and informed Fidelity Management & Research Co. that the form of the Volume Submitter Profit Sharing Plan described in that letter was designed in accordance with applicable Sections of the Internal Revenue Code (IRC) and, as such, is not subject to income taxes. 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 Internal Revenue Code.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

7. RISKS AND UNCERTAINTIES

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

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for Plan benefits per the financial statements to Form 5500.

	<u>2013</u>	<u>2012</u>
Net Assets Available for Plan Benefits		
Per the Financial Statements	\$ 17,053,173	\$ 15,285,260
Adjustment from fair value to contract value for common/collective trust fund	10,300	-
Participant Contributions Receivable – June 30	(21,906)	-
Employer Contributions Receivable – June 30	(147,781)	(147,588)
Excess Contributions Payable – June 30	<u>14,593</u>	<u>-</u>
Net Assets Available for Benefits Per the Form 5500	<u>\$ 16,908,379</u>	<u>\$ 15,137,672</u>

The following is a reconciliation of additions to net assets per the financial statements to Form 5500.

	<u>2013</u>	<u>2012</u>
Total Additions to Net Assets Per Financial Statements	\$ 2,867,247	\$ 1,144,559
Adjustment from fair value to contract value for common/collective trust fund	10,300	-
Participant Contributions Receivable – June 30	(21,906)	-
Employer Contributions Receivable - June 30, 2012 and 2011	147,588	174,008
Employer Contributions Receivable - June 30, 2013 and 2012	(147,781)	(147,588)
Corrective Distributions – June 30	<u>14,593</u>	<u>-</u>
Total Additions to Net Assets Per The Form 5500	<u>\$ 2,870,041</u>	<u>\$ 1,170,979</u>

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

9. PARTIES-IN-INTEREST

The Plan is sponsored by Northeast Parent and Child Society, Inc. The Plan and the Sponsor are considered related parties based upon shared management and Board of Directors members. The following organizations are considered parties-in-interest based upon services provided to the Plan during the years ended June 30, 2013 and 2012:

Northeast Parent and Child Society, Inc - Plan sponsor
Fidelity Management Trust Company - Trustee
Fidelity Investments Institutional Operations Company - Third party administrator and recordkeeper
Halliday Financial Group - Investment advisor
Marvin and Company, P.C. - Plan audit firm for the plan year 2013
T.M. Byxbee Company - Plan audit firm for plan year 2012 and prior

For the years ended June 30, 2013 and 2012, there were no prohibited transactions between the Plan and the related parties or the parties-in-interest.

For the years ended June 30, 2013 and 2012, Fidelity Investments Institutional Operations Company was paid \$9,850 and \$7,251, respectively, for third party administration services.

Halliday Financial Group provides investment advisory services to the Plan. These services are paid for by the Plan and, therefore, qualify as party-in-interest transactions. Fees paid by the Plan for these services are included in the net appreciation (depreciation) in fair value of investments.

10. COMMON/COLLECTIVE TRUST FUND

The Fidelity Advisor Stable Value Fund is a common/collective trust fund that is considered to be a stable value fund with underlying investments in investment contracts and is valued at fair value and then adjusted by the issuer to contract value. The net asset value of the stable value fund is the fair market value of its underlying investments and contract value is principal plus accrued interest. The Fidelity Advisor Stable Value Fund is a stable value fund that is an open-end commingled pool dedicated exclusively to the management of assets of defined contribution plans. The Fidelity Advisor Stable Value Fund's Investment objective is to seek preservation of capital and a competitive level of income over time. To achieve its investment objective, the Fidelity Advisor Stable Value Fund invests in underlying assets (typically fixed income securities or bond funds and may include derivative instruments such as futures contracts and swap agreements) and enters into a "wrapper" contract issued by a third party. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. However, certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendment to the Plan document (including complete or partial termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions. (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that any events which would limit the Plan's ability to transact at contract value with Plan participants are probable of

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

10. COMMON/COLLECTIVE TRUST FUND

occurring. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals.

The common/collective trust fund has certain restrictions on withdrawals and transfers as follows: Withdrawals directed by the Plan Sponsor must be preceded by twelve months written notice to the Trustee; provided, however, that the Trustee may, in its discretion complete any plan-level withdrawals before the expiration of such twelve month period. Withdrawals made in order to accommodate distribution to participants, whether in-service or following termination of employment may be made on any business day. Withdrawals made in order to accommodate a participant-directed exchange to another investment option may be made on any business day, provided that that exchange is not directed to a competing fund (money market funds or certain other types of fixed income funds). Transferred amounts must be held in a non-competing investment option for 90 days before subsequent transfers to a competing fund can occur.

Interest is credited to the fund at interest rates that reflect the performance of the underlying portfolio.

	<u>2013</u>
Average Yields	
Based on actual earnings	1.69%
Based on interest rate credited to participants	1.03%

11. CONCENTRATIONS

As of June 30, 2013 and 2012, 100% of the Plan's investments are with Fidelity Institutional Operations Company, a party-in-interest to the Plan.

12. SUBSEQUENT EVENTS

Plan management has evaluated events subsequent to the statement of net assets available for benefits date of June 30, 2013 and April 8, 2014, which is the date the financial statements were available to be issued, and has determined that there are no subsequent events that require recording or disclosure.

THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NO. 14-1646198, PLAN NO. 002
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2013

(a) Parties in Interest	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment	(d) Cost**	(e) Current value
*	Fidelity Institutional Operations Company	Fidelity Stable Value – Common/collective trust fund	\$ -	\$ 519,890
*	Fidelity Institutional Operations Company	Black Rock International Opp A	-	319,496
*	Fidelity Institutional Operations Company	Calvert SIF : Bond A	-	1,615
*	Fidelity Institutional Operations Company	Calvert SIF : Equity A	-	58,315
*	Fidelity Institutional Operations Company	Ev Lgcp Core Rsrch A	-	56,325
*	Fidelity Institutional Operations Company	Fidelity Intl Discovery A	-	38,843
*	Fidelity Institutional Operations Company	Fidelity Freedom 2005 A	-	65,942
*	Fidelity Institutional Operations Company	Fidelity Freedom 2010 A	-	1,066,965
*	Fidelity Institutional Operations Company	Fidelity Freedom 2015 A	-	1,107,951
*	Fidelity Institutional Operations Company	Fidelity Freedom 2020 A	-	1,804,123
*	Fidelity Institutional Operations Company	Fidelity Freedom 2025 A	-	1,606,329
*	Fidelity Institutional Operations Company	Fidelity Freedom 2030 A	-	1,760,233
*	Fidelity Institutional Operations Company	Fidelity Freedom 2035 A	-	1,138,597
*	Fidelity Institutional Operations Company	Fidelity Freedom 2040 A	-	860,394
*	Fidelity Institutional Operations Company	Fidelity Freedom 2045 A	-	977,148
*	Fidelity Institutional Operations Company	Fidelity Freedom 2050 A	-	246,507
*	Fidelity Institutional Operations Company	Fidelity Freedom 2055 A	-	10,038
*	Fidelity Institutional Operations Company	Fidelity Freedom Income A	-	4,448
*	Fidelity Institutional Operations Company	Fidelity New Insights A	-	661,168
*	Fidelity Institutional Operations Company	Fidelity Gov Income A	-	41,704
*	Fidelity Institutional Operations Company	Fidelity Mid Cap II A	-	310,106
*	Fidelity Institutional Operations Company	Fidelity Real Estate Income A	-	74,497
*	Fidelity Institutional Operations Company	Fidelity Small Cap A	-	339,492
*	Fidelity Institutional Operations Company	Fidelity Strat Income A	-	463,596
*	Fidelity Institutional Operations Company	Heartland Sel Val IV	-	64,172
*	Fidelity Institutional Operations Company	Janus Balanced S	-	52,341
*	Fidelity Institutional Operations Company	Mutual Global Discovery A	-	59,632
*	Fidelity Institutional Operations Company	Oppenheimer Developing Markets A	-	683,114
*	Fidelity Institutional Operations Company	Pimco Real Return A	-	230,339
*	Fidelity Institutional Operations Company	Pimco Total Return A	-	340,645
*	Fidelity Institutional Operations Company	Putnam Equity Income A	-	622,968
*	Fidelity Institutional Operations Company	RS Global Nat Res A	-	104,468
*	Fidelity Institutional Operations Company	RS Partners A	-	393,931
*	The Northeast Parent and Child Society, Inc. Employees' 401(k) Savings Plan and Trust	Participant Loans – interest 3.25% - 7.00%, bi-weekly payments, various maturity dates through 2018	-	823,047
			<u>\$ -</u>	<u>\$ 16,908,379</u>

* Indicates that the issuer is a party-in-interest to the Plan as defined in the Employee Retirement Income Security Act of 1974.

** Cost omitted as all investments are participant directed.

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
FINANCIAL REPORT
JUNE 30, 2013**

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST**

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Independent Auditor's Report

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To the Trustees of
The Northeast Parent and Child Society, Inc.
Employees' 401(k) Savings Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Northeast Parent and Child Society, Inc. Employees' 401(k) Savings Plan and Trust (the Plan), which comprise the statement of net assets available for benefits as of June 30, 2013, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on 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.

Basis for Disclaimer of 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 investment information summarized in Note 3, which was certified by Fidelity Management Trust Company, Trustee of the Plan, except for comparing such information with the related information included in the 2013 financial statements. 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 year ended June 30, 2013, that the information provided to the Plan administrator by the Trustee is complete and accurate.

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BDO Seidman Alliance*

Disclaimer of Opinion

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 on the 2013 financial statements. Accordingly, we do not express an opinion on the 2013 financial statements.

Other Matter – Supplemental Schedule

The supplemental schedule of assets (held at end of year) as of June 30, 2013, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Other Matter – 2012 Financial Statements

The financial statements of the Plan as of June 30, 2012, were audited by predecessor auditors. 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 the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Fidelity Management Trust Company, the Trustee of the Plan. Their report, dated April 9, 2013, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance with DOL Rules and Regulations 2013

The form and content of the information included in the 2013 financial statements and supplemental schedule, 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.

Marvin and Company, P.C.

Latham, NY
April 8, 2014

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JUNE 30, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
ASSETS		
Investments, at fair value		
Mutual funds	\$ 15,565,442	\$ 13,918,378
Common/collective trust fund	519,890	545,875
Total Investments	<u>16,085,332</u>	<u>14,464,253</u>
Receivables:		
Notes receivable from participants	823,047	673,419
Participant contributions receivable	21,906	-
Employer contributions receivable	147,781	147,588
Total Receivable	<u>992,734</u>	<u>821,007</u>
 Total Assets	 <u>17,078,066</u>	 <u>15,285,260</u>
LIABILITIES		
Excess contributions payable	14,593	-
Total Liabilities	<u>14,593</u>	<u>-</u>
 Net Assets Available for Benefits at Fair Value	 17,063,473	 15,285,260
 Adjustment from fair value to contract value for fully benefit-responsive investment contracts	 <u>(10,300)</u>	 <u>-</u>
 Net Assets Available for Benefits	 <u>\$ 17,053,173</u>	 <u>\$ 15,285,260</u>

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
Additions to Net Assets Attributed to		
Investment Income		
Interest and dividends	\$ 608,573	\$ 395,976
Net appreciation (depreciation) in fair value	1,024,898	(587,047)
Total Investment Income (Loss)	<u>1,633,471</u>	<u>(191,071)</u>
Interest received on notes receivable from participants	<u>25,952</u>	<u>22,139</u>
Contributions		
Participant	656,769	724,597
Employer	543,146	557,740
Rollover	7,909	31,154
Total Contributions	<u>1,207,824</u>	<u>1,313,491</u>
Total Additions	<u>2,867,247</u>	<u>1,144,559</u>
Deductions from Net Assets Attributed to		
Benefits paid to participants	1,080,091	820,317
Corrective distributions	9,203	-
Participant Loans Deemed Distributions	190	5,575
Administrative Expenses	<u>9,850</u>	<u>7,251</u>
Total Deductions	<u>1,099,334</u>	<u>833,143</u>
Net Increase	1,767,913	311,416
Net Assets Available for Benefits, Beginning of Year	<u>15,285,260</u>	<u>14,973,844</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 17,053,173</u></u>	<u><u>\$ 15,285,260</u></u>

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

1. DESCRIPTION OF PLAN

The following description of The Northeast Parent and Child Society, Inc. Employees' 401(k) Savings Plan and Trust (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all full-time employees of Northeast Parent and Child Society, Inc. (the Sponsor). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

An employee will be eligible to participate in the Plan once they have attained the age of twenty-one. There is no service or hours requirement for employee deferrals. Employees will be able to enter the Plan the first day of the month following the date in which they met the eligibility requirements. Employees are also eligible for Sponsor contributions after one year of service with a minimum of 1,000 hours, and have attained the age of twenty-one.

In August 2013, the Sponsor amended the Plan to provide an automatic enrollment feature for employees meeting the eligibility rules. Employees that do not opt out or elect a percentage other than two percent will be automatically enrolled at two percent.

Contributions

Participants may elect to make salary deferral contributions up to the maximum amount allowed by the Internal Revenue Code (IRC). Participants who have attained age fifty (50) before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Sponsor will make a regular contribution equal to 2% of eligible wages and it will match the participants' salary reduction contribution up to 2% of the participants' compensation.

Participant Accounts

The Plan allows each participant to select the investments in their individual accounts from the various investment options available. Each participant's account is credited with the participant's contribution and an allocation of (a) the Sponsor's contributions, (b) plan earnings and losses, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

1. DESCRIPTION OF PLAN

Vesting

Participants are immediately vested in their voluntary contribution plus actual earnings thereon. Vesting of the Sponsor's contributions portion of their account is based upon the earlier of the vesting schedule below, Plan termination, the occurrence of normal retirement age (65), occurrence of eligibility for early retirement, and death or disability (permanent and total) while actively employed.

<i>Years of Service</i>	<i>Percent Vested</i>
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. Interest is charged at prevailing interest rates as determined by the plan administrator at the time the note is originated. Principal and interest is paid through bi-weekly payroll deductions over a term ranging from one to five years. However, loans used to acquire a principal residence may be paid over a term that exceeds five years. Participants may have no more than two notes outstanding at any given time.

Investment Options

Upon enrollment in the Plan, a participant may direct employee and employer contributions into a number of investment options. Participants may change their investment options at their discretion.

Payment of Benefits

Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, annual installments, or have the payment paid as a direct rollover to an individual retirement account (IRA) or to another employer's tax qualified plan.

THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

1. DESCRIPTION OF PLAN

Forfeitures

Forfeited non-vested account balances are applied first towards reducing administrative expenses and then toward employer's matching contributions in accordance with the Plan document. At June 30, 2013 and 2012, forfeited non-vested participants accounts were \$87 and \$7,538, respectively. During the year ended June 30, 2013 and 2012, \$26,970 and \$29,501, respectively, was forfeited and applied.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

In accordance with accounting principles generally accepted in the United States of America (GAAP), investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by GAAP, the statement of net assets available for benefits presents the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management relies on valuation information provided by Fidelity Management Trust Company, the Plan's Trustee. See Note 4 for further discussion of the Plan's fair value measurements.

Investment income recognized by the Plan includes earnings from investments, net gains (losses) realized from the sale of investments, and the net change in the unrealized appreciation (depreciation) of investments.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Investment Valuation and Income Recognition

Interest income on notes receivable from participants is recognized by the Plan in the period in which it is earned based on the outstanding principal balance times the stated interest rate at the date the note receivable originated.

Payment of Benefits

Benefits are recorded when paid.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the Trustee of the Plan, has certified to the completeness and accuracy of the investments reflected in the accompanying statements of net assets available for benefits as of June 30, 2013 and 2012, the amounts included in the schedule of assets (held at end of year) as of June 30, 2013, and the related investment activity reflected in the statements of changes in net assets available for benefits for the years ended June 30, 2013 and 2012.

	<u>2013</u>		<u>2012</u>
Common/Collective Trust Fund			
Fidelity Stable Value Fund, at Fair Value	\$ 519,890	\$	545,875
Mutual funds, at fair value			
Black Rock International Opp A	319,496		312,893
Calvert SIF : Bond A	1,615		1,395
Calvert SIF : Equity A	58,315		25,808
Ev Lgcp Core Rsrch A	56,325		33,715
Fidelity Intl Discover A	38,843		21,166
Fidelity Freedom 2005 A	65,942		64,545
Fidelity Freedom 2010 A	1,066,965	*	976,225
Fidelity Freedom 2015 A	1,107,951	*	1,068,606
Fidelity Freedom 2020 A	1,804,123	*	1,673,907
Fidelity Freedom 2025 A	1,606,329	*	1,531,761
Fidelity Freedom 2030 A	1,760,233	*	1,439,461
Fidelity Freedom 2035 A	1,138,597	*	978,260
Fidelity Freedom 2040 A	860,394	*	750,835
Fidelity Freedom 2045 A	977,148	*	817,347
Fidelity Freedom 2050 A	246,507		202,413
Fidelity Freedom 2055 A	10,038		2,660
Fidelity Freedom Income A	4,448		3,452
Fidelity Freedom Insights A	661,168		564,673
Fidelity Gov Income A	41,704		32,014

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

3. INFORMATION CERTIFIED BY THE TRUSTEE

	<u>2013</u>	<u>2012</u>
Fidelity Mid Cap II A	\$ 310,106	\$ 302,944
Fidelity Real Estate Income A	74,497	14,983
Fidelity Small Cap A	339,492	332,773
Fidelity Strat Income A	463,596	395,902
Heartland Sel Val IV	64,172	26,593
Janus Balanced S	52,341	2,303
Mutual Global Discovery A	59,632	11,927
Oppenheimer Developing Markets A	683,114	586,719
Pimco Real Return A	230,339	269,653
Pimco Total Return A	340,645	592,429
Putnum Equity Income A	622,968	553,871
RS Global Nat Res A	104,468	71,258
RS Partners A	<u>393,931</u>	<u>255,887</u>
 Total	 <u>\$ 16,085,332</u>	 <u>\$14,464,253</u>

* Investment option representing 5% or more of the Plan's net assets.

Interest and dividends earned on investments was \$608,573 and \$395,976 for the years ended June 30, 2013 and 2012, respectively. During the years ended June 30, 2013 and 2012, the Plan's investments in mutual funds, including gains and losses on investments bought and sold, as well as held during the year, appreciated (depreciated) in value by \$1,024,869 and (\$587,047), respectively.

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurement* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy are described as follows:

- Level 1 - Quoted prices in active markets that are accessible at the measurement date for identical securities;
- Level 2 - Quoted process in markets that are not considered to be active or financial instruments for which all significant inputs are observable either directly or indirectly (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.).
- Level 3 - Significant unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available. The Plan had no level three investments at June 30, 2013 or 2012.

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

4. FAIR VALUE MEASUREMENTS

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2013 and 2012.

Mutual funds: Valued at the fair value of the particular fund held by the Plan on the last day of the plan year (Level 1).

Common/collective trust fund: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the Trustee, is used as a practical expedient to estimating fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV (Level 2).

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

Fair values of assets measured on a recurring basis at June 30, 2013 and 2012 are as follows:

	<u>Fair Value</u>	<u>(Level 1)</u>	<u>(Level 2)</u>
June 30, 2013:			
Mutual funds			
Mid/Large Cap Stock	\$ 12,872,106	\$ 12,872,106	\$ -
Fixed Income	1,148,289	1,148,289	-
International	1,205,553	1,205,553	-
Small Cap Stock	339,494	339,494	-
Common/ Collective trust fund	<u>519,890</u>	<u>-</u>	<u>519,890</u>
Total Assets at Fair Value	<u>\$ 16,085,332</u>	<u>\$ 15,565,442</u>	<u>\$ 519,890</u>

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

4. FAIR VALUE MEASUREMENTS

	<u>Fair Value</u>	<u>(Level 1)</u>	<u>(Level 2)</u>
June 30, 2012:			
Mutual funds			
Mid/Large Cap Stock	\$ 11,222,250	\$ 11,222,250	\$ -
Fixed Income	1,359,389	1,359,389	-
International	1,003,964	1,003,964	-
Small Cap Stock	332,775	332,775	-
Common/ collective trust fund	<u>545,875</u>	<u>-</u>	<u>545,875</u>
Total Assets at Fair Value	<u>\$ 14,464,253</u>	<u>\$13,918,378</u>	<u>\$ 545,875</u>

There were no transfers between levels during the years ended June 30, 2013 and 2012.

5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor 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 termination, participants will become 100 percent vested in the employer contributions portion of their accounts.

6. INCOME TAX STATUS

The Plan was designed in accordance with the provisions of a volume submitter plan. In a letter dated March 31, 2008 the Internal Revenue Service determined and informed Fidelity Management & Research Co. that the form of the Volume Submitter Profit Sharing Plan described in that letter was designed in accordance with applicable Sections of the Internal Revenue Code (IRC) and, as such, is not subject to income taxes. 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 Internal Revenue Code.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

7. RISKS AND UNCERTAINTIES

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

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for Plan benefits per the financial statements to Form 5500.

	<u>2013</u>	<u>2012</u>
Net Assets Available for Plan Benefits		
Per the Financial Statements	\$ 17,053,173	\$ 15,285,260
Adjustment from fair value to contract value for common/collective trust fund	10,300	-
Participant Contributions Receivable – June 30	(21,906)	-
Employer Contributions Receivable – June 30	(147,781)	(147,588)
Excess Contributions Payable – June 30	<u>14,593</u>	<u>-</u>
Net Assets Available for Benefits Per the Form 5500	<u>\$ 16,908,379</u>	<u>\$ 15,137,672</u>

The following is a reconciliation of additions to net assets per the financial statements to Form 5500.

	<u>2013</u>	<u>2012</u>
Total Additions to Net Assets Per Financial Statements	\$ 2,867,247	\$ 1,144,559
Adjustment from fair value to contract value for common/collective trust fund	10,300	-
Participant Contributions Receivable – June 30	(21,906)	-
Employer Contributions Receivable - June 30, 2012 and 2011	147,588	174,008
Employer Contributions Receivable - June 30, 2013 and 2012	(147,781)	(147,588)
Corrective Distributions – June 30	<u>14,593</u>	<u>-</u>
Total Additions to Net Assets Per The Form 5500	<u>\$ 2,870,041</u>	<u>\$ 1,170,979</u>

**THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012**

9. PARTIES-IN-INTEREST

The Plan is sponsored by Northeast Parent and Child Society, Inc. The Plan and the Sponsor are considered related parties based upon shared management and Board of Directors members. The following organizations are considered parties-in-interest based upon services provided to the Plan during the years ended June 30, 2013 and 2012:

Northeast Parent and Child Society, Inc - Plan sponsor
Fidelity Management Trust Company - Trustee
Fidelity Investments Institutional Operations Company - Third party administrator and recordkeeper
Halliday Financial Group - Investment advisor
Marvin and Company, P.C. - Plan audit firm for the plan year 2013
T.M. Byxbee Company - Plan audit firm for plan year 2012 and prior

For the years ended June 30, 2013 and 2012, there were no prohibited transactions between the Plan and the related parties or the parties-in-interest.

For the years ended June 30, 2013 and 2012, Fidelity Investments Institutional Operations Company was paid \$9,850 and \$7,251, respectively, for third party administration services.

Halliday Financial Group provides investment advisory services to the Plan. These services are paid for by the Plan and, therefore, qualify as party-in-interest transactions. Fees paid by the Plan for these services are included in the net appreciation (depreciation) in fair value of investments.

10. COMMON/COLLECTIVE TRUST FUND

The Fidelity Advisor Stable Value Fund is a common/collective trust fund that is considered to be a stable value fund with underlying investments in investment contracts and is valued at fair value and then adjusted by the issuer to contract value. The net asset value of the stable value fund is the fair market value of its underlying investments and contract value is principal plus accrued interest. The Fidelity Advisor Stable Value Fund is a stable value fund that is an open-end commingled pool dedicated exclusively to the management of assets of defined contribution plans. The Fidelity Advisor Stable Value Fund's Investment objective is to seek preservation of capital and a competitive level of income over time. To achieve its investment objective, the Fidelity Advisor Stable Value Fund invests in underlying assets (typically fixed income securities or bond funds and may include derivative instruments such as futures contracts and swap agreements) and enters into a "wrapper" contract issued by a third party. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. However, certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendment to the Plan document (including complete or partial termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions. (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that any events which would limit the Plan's ability to transact at contract value with Plan participants are probable of

THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
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10. COMMON/COLLECTIVE TRUST FUND

occurring. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals.

The common/collective trust fund has certain restrictions on withdrawals and transfers as follows: Withdrawals directed by the Plan Sponsor must be preceded by twelve months written notice to the Trustee; provided, however, that the Trustee may, in its discretion complete any plan-level withdrawals before the expiration of such twelve month period. Withdrawals made in order to accommodate distribution to participants, whether in-service or following termination of employment may be made on any business day. Withdrawals made in order to accommodate a participant-directed exchange to another investment option may be made on any business day, provided that that exchange is not directed to a competing fund (money market funds or certain other types of fixed income funds). Transferred amounts must be held in a non-competing investment option for 90 days before subsequent transfers to a competing fund can occur.

Interest is credited to the fund at interest rates that reflect the performance of the underlying portfolio.

	<u>2013</u>
Average Yields	
Based on actual earnings	1.69%
Based on interest rate credited to participants	1.03%

11. CONCENTRATIONS

As of June 30, 2013 and 2012, 100% of the Plan's investments are with Fidelity Institutional Operations Company, a party-in-interest to the Plan.

12. SUBSEQUENT EVENTS

Plan management has evaluated events subsequent to the statement of net assets available for benefits date of June 30, 2013 and April 8, 2014, which is the date the financial statements were available to be issued, and has determined that there are no subsequent events that require recording or disclosure.

THE NORTHEAST PARENT AND CHILD SOCIETY, INC.
EMPLOYEES' 401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NO. 14-1646198, PLAN NO. 002
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2013

(a) Parties in Interest	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment	(d) Cost**	(e) Current value
*	Fidelity Institutional Operations Company	Fidelity Stable Value – Common/collective trust fund	\$ -	\$ 519,890
*	Fidelity Institutional Operations Company	Black Rock International Opp A	-	319,496
*	Fidelity Institutional Operations Company	Calvert SIF : Bond A	-	1,615
*	Fidelity Institutional Operations Company	Calvert SIF : Equity A	-	58,315
*	Fidelity Institutional Operations Company	Ev Lgcp Core Rsrch A	-	56,325
*	Fidelity Institutional Operations Company	Fidelity Intl Discovery A	-	38,843
*	Fidelity Institutional Operations Company	Fidelity Freedom 2005 A	-	65,942
*	Fidelity Institutional Operations Company	Fidelity Freedom 2010 A	-	1,066,965
*	Fidelity Institutional Operations Company	Fidelity Freedom 2015 A	-	1,107,951
*	Fidelity Institutional Operations Company	Fidelity Freedom 2020 A	-	1,804,123
*	Fidelity Institutional Operations Company	Fidelity Freedom 2025 A	-	1,606,329
*	Fidelity Institutional Operations Company	Fidelity Freedom 2030 A	-	1,760,233
*	Fidelity Institutional Operations Company	Fidelity Freedom 2035 A	-	1,138,597
*	Fidelity Institutional Operations Company	Fidelity Freedom 2040 A	-	860,394
*	Fidelity Institutional Operations Company	Fidelity Freedom 2045 A	-	977,148
*	Fidelity Institutional Operations Company	Fidelity Freedom 2050 A	-	246,507
*	Fidelity Institutional Operations Company	Fidelity Freedom 2055 A	-	10,038
*	Fidelity Institutional Operations Company	Fidelity Freedom Income A	-	4,448
*	Fidelity Institutional Operations Company	Fidelity New Insights A	-	661,168
*	Fidelity Institutional Operations Company	Fidelity Gov Income A	-	41,704
*	Fidelity Institutional Operations Company	Fidelity Mid Cap II A	-	310,106
*	Fidelity Institutional Operations Company	Fidelity Real Estate Income A	-	74,497
*	Fidelity Institutional Operations Company	Fidelity Small Cap A	-	339,492
*	Fidelity Institutional Operations Company	Fidelity Strat Income A	-	463,596
*	Fidelity Institutional Operations Company	Heartland Sel Val IV	-	64,172
*	Fidelity Institutional Operations Company	Janus Balanced S	-	52,341
*	Fidelity Institutional Operations Company	Mutual Global Discovery A	-	59,632
*	Fidelity Institutional Operations Company	Oppenheimer Developing Markets A	-	683,114
*	Fidelity Institutional Operations Company	Pimco Real Return A	-	230,339
*	Fidelity Institutional Operations Company	Pimco Total Return A	-	340,645
*	Fidelity Institutional Operations Company	Putnam Equity Income A	-	622,968
*	Fidelity Institutional Operations Company	RS Global Nat Res A	-	104,468
*	Fidelity Institutional Operations Company	RS Partners A	-	393,931
*	The Northeast Parent and Child Society, Inc. Employees' 401(k) Savings Plan and Trust	Participant Loans – interest 3.25% - 7.00%, bi-weekly payments, various maturity dates through 2018	-	823,047
			<u>\$ -</u>	<u>\$ 16,908,379</u>

* Indicates that the issuer is a party-in-interest to the Plan as defined in the Employee Retirement Income Security Act of 1974.

** Cost omitted as all investments are participant directed.