# 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

**2013**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

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

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
NORTH PARK TRANSPORTATION COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

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

**1c** Effective date of plan 01/01/1968

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

NORTH PARK TRANSPORTATION COMPANY

5150 COLUMBINE STREET
DENVER, CO 80216-2305

5150 COLUMBINE STREET
DENVER, CO 80216-2305

**2b** Employer Identification Number (EIN)
84-0364105

**2c** Sponsor's telephone number
303-295-0300

**2d** Business code (see instructions)
484120

**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. | 07/25/2014 | BLAINE BURT |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 07/25/2014 | BLAINE BURT |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number (optional)

**3a** Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

**3b** Administrator's EIN

**3c** Administrator's telephone number

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

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 325 |
| **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** | 302 |
| **b** | Retired or separated participants receiving benefits | **6b** | |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 25 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 327 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 1 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 328 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 328 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | |
| **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 2H 2J 2O 2Q

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

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

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2013**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

| **A** Name of plan | **B** Three-digit plan number (PN) ▶ | |
|---|---|---|
| NORTH PARK TRANSPORTATION COMPANY EMPLOYEE STOCK OWNERSHIP PLAN | | 001 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) | |
| NORTH PARK TRANSPORTATION COMPANY | 84-0364105 | |

## 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

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

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

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

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

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

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

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

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

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

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

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

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

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

TINUCCI JONES & CO., P.C.

31207 KEATS WAY
SUITE 201
EVERGREEN, CO 80439

84-0919886

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 10 | NON | 10100 | Yes [ ] No [X] | Yes [ ] No [X] | 0 | Yes [ ] No [X] |

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

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

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

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

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2013**

**This Form is Open to Public Inspection**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

**A** Name of plan
NORTH PARK TRANSPORTATION COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
NORTH PARK TRANSPORTATION COMPANY

**D** Employer Identification Number (EIN)
84-0364105

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | 0 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 775000 | 1000000 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | 381386 | 362530 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 5228915 | 6669285 |
| **(2)** U.S. Government securities | 1c(2) | 0 | 0 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | 34874973 | 32997858 |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | 715536 | 965343 |
| **(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) | 1313409 | 1359293 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 4332108 | 6855918 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | 22357440 | 22507520 |
| **(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 | 69978767 | 72717747 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | 7948 | 1980 |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 7948 | 1980 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 69970819 | 72715767 |

## 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) | 1000000 | |
| **(B)** Participants | 2a(1)(B) | 850328 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1850328 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 16853 | |
| **(B)** U.S. Government securities | 2b(1)(B) | | |
| **(C)** Corporate debt instruments | 2b(1)(C) | 1769611 | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | 57352 | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 1843816 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | 1852 | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 1852 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | 2723672 | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 2723672 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 1523810 |
| c Other income | 2c | | 13000 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 7956478 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 5201264 | |
| (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) | | 5201264 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: **(1)** Professional fees | 2i(1) | 10100 | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | 0 | |
| (4) Other | 2i(4) | 166 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 10266 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 5211530 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 2744948 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

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

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

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

**(1)** Name: TINUCCI JONES & CO., P.C. **(2)** EIN: 84-0919886

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

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

## Part IV Compliance Questions

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

During the plan year:

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

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

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

## 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

**2013**

**This Form is Open to Public Inspection.**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

**A** Name of plan
NORTH PARK TRANSPORTATION COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
NORTH PARK TRANSPORTATION COMPANY

**D** Employer Identification Number (EIN)
84-0364105

## Part I Distributions

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

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

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

EIN(s): 84-6052954

**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** 0

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|---|---|
| **a** The current year | **14a** | |
| **b** The plan year immediately preceding the current plan year | **14b** | |
| **c** The second preceding plan year | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

**19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

# NORTH PARK TRANSPORTATION CO.
# EMPLOYEE STOCK OWNERSHIP PLAN

---

REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

for the years ended December 31, 2013 and 2012

***Tinucci, Jones & Company, P.C.***
*Certified Public Accountants*

CONTENTS


| | Page |
|---|---|
| Independent Accountants' Report | 1 |
| Financial Statements: | |
| Statements of Net Assets Available for Benefits | 2 |
| Statements of Changes in Net Assets Available for Benefits | 3 |
| Notes to Financial Statements | 4 - 9 |
| Supplemental Schedules Required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974: | |
| 1. Assets Held for Investment Purposes | 11 - 16 |

*Tinucci, Jones & Company, P.C.*
Certified Public Accountants

Members
American Institute of
Certified Public Accountants
&
Colorado Society of
Certified Public Accountants

# INDEPENDENT AUDITOR'S REPORT

To the Trustees of the North Park Transportation Co.
Employee Stock Ownership Plan

**Report on the Financial Statements**

We have audited the accompanying financial statements of the North Park Transportation Co. Employee Stock Ownership Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the North Park Transportation Co. Employee Stock Ownership Plan as of December 31, 2013 and 2012, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

31207 Keats Way, Suite 201
Evergreen, CO 80439
303-480-9090 ~ 303-458-5125 fax

*Tinucci, Jones & Company, P.C.*
Certified Public Accountants

Members
American Institute of
Certified Public Accountants
&
Colorado Society of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT, CONTINUED

**Report on Supplemental Information**

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

Tinucci, Jones & Company, P.C.

Evergreen, Colorado
July 14, 2014

31207 Keats Way, Suite 201
Evergreen, CO 80439
303-480-9090 ~ 303-458-5125 fax

NORTH PARK TRANSPORTATION CO. EMPLOYEE STOCK OWNERSHIP PLAN

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

| | 2013 | 2012 |
|---|---|---|
| ASSETS: | | |
| Investments, at fair value: | | |
| North Park Transportation Co., Inc. common stock (Note 2) | $22,507,520 | $22,357,440 |
| Corporate debt securities (Note 3) | 32,997,858 | 34,874,973 |
| Corporate equity securities | 965,343 | 715,536 |
| Registered investment companies (Note 3) | 6,855,918 | 4,332,108 |
| Participant loans (Note 4) | 1,359,293 | 1,313,409 |
| | 64,685,932 | 63,593,466 |
| Receivables: | | |
| Employer contributions | 1,000,000 | 775,000 |
| Accrued interest receivable | 362,530 | 381,386 |
| Other | | |
| | 1,362,530 | 1,156,386 |
| Cash and cash equivalents (Note 3) | 6,669,285 | 5,228,915 |
| Total assets | 72,717,747 | 69,978,767 |
| LIABILITIES: | | |
| Accounts payable | 1,980 | 7,948 |
| Total liabilities | 1,980 | 7,948 |
| NET ASSETS AVAILABLE FOR BENEFITS (Note 5) | $72,715,767 | $69,970,819 |

The accompanying notes are a part of the financial statements.

NORTH PARK TRANSPORTATION CO. EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
for the years ended December 31, 2013 and 2012

| | 2013 | 2012 |
|---|---|---|
| Additions to net assets attributed to: | | |
| Investment earnings: | | |
| Net appreciation in fair value of Company common stock investment (Note 2) | $ 3,470,980 | $ 2,904,260 |
| Interest and dividend income | 1,788,316 | 1,836,016 |
| Net gain from registered investment companies (Note 3) | 1,523,810 | 591,879 |
| Net (depreciation) appreciation in fair value of other investments (Note 3) | (747,308) | 1,765,380 |
| Interest income on participant loans | 57,352 | 55,003 |
| Loan fee income | 13,000 | 13,600 |
| | 6,106,150 | 7,166,138 |
| Contributions: | | |
| Employer | 1,000,000 | 825,000 |
| Participants | 850,328 | 797,108 |
| Forfeitures of participants' non-vested interests | 29,492 | 20,444 |
| | 1,879,820 | 1,642,552 |
| Total additions | 7,985,970 | 8,808,690 |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants | 5,201,264 | 6,673,622 |
| Forfeitures of participants' non-vested interests | 29,492 | 20,444 |
| Administrative expenses | 10,266 | 15,377 |
| Total deductions | 5,241,022 | 6,709,443 |
| Net increase | 2,744,948 | 2,099,247 |
| Net assets available for benefits: | | |
| Beginning of year | 69,970,819 | 67,871,572 |
| End of year | $72,715,767 | $69,970,819 |

The accompanying notes are a part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
December 31, 2013

1. Summary of Significant Accounting Policies:

A. Description of Plan:

The following description of the North Park Transportation Co. Employee Stock Ownership Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. GENERAL - The ESOP covers all employees of North Park Transportation Co., Inc. (the Company) who have one year of service (1,000 hours). The ESOP is currently administered by three Trustees, one of whom is appointed by the Company by action of its Board of Directors, and the other two are elected by the participants in the ESOP. The Trustees are responsible for the investment and management of the Trust fund. The ESOP is designed to comply with Section 4975(e)(7) and the regulations there under of the Internal Revenue Code and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2. CONTRIBUTIONS - The ESOP includes a Section 401<k> elective deferral provision, and each participant is allowed to contribute annually up to 100% of their total compensation, but limited to the annual dollar limitation set by the Internal Revenue Code. The Company may contribute to the ESOP for each year such amount, if any, which shall be determined by the Company in its sole discretion. Participant contributions are funded after each payroll period.

3. PARTICIPANTS' ACCOUNTS -Each participant's account is credited with an allocation of the Company's contributions, ESOP earnings and forfeitures of terminated participants' non-vested accounts. Allocations are based on participant's compensation (contributions and forfeitures) or account balance (ESOP earnings) as defined. The benefit to which a participant is entitled is the benefit that can be provided from a participant's account.

4. VESTING - Participants are immediately vested 100% in their employee contributions plus actual earnings thereon. Vesting in employer contributions is based on years of continuous service. A participant is 100% vested after six years of credited service (seven years for employer contributions made in Plan years beginning prior to January 1, 2007).

5. PAYMENTS OF BENEFITS - The Trustees of the ESOP shall execute all required documents to make a distribution of benefits as provided by the ESOP. Benefits are generally paid from the ESOP at normal retirement, death, disability or termination of employment. Distributions are generally paid in a lump-sum. Distributions shall not be made in the form of Qualifying Employer Securities (Company stock - Note 2).

1. Summary of Significant Accounting Policies, Continued:

A. Description of Plan, continued:

6. PLAN TERMINATION - Although it has not expressed any intent to do so, the Company has the right under the ESOP to terminate the ESOP subject to the provisions of ERISA. In the event of ESOP termination, participants will become 100% vested in their accounts.

7. PLAN AMENDMENTS -In January, 2011, the Plan was restated to comply with the IRS's five year restatement cycle requirement. The restatement does not have a significant effect on Plan benefits or net assets.

B. Use of estimates in the preparation of financial statements:

The preparation of financial statements in conformity with generally accepted accounting principles requires the Trustees to make estimates and assumptions that affect the reported amounts of ESOP assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions to ESOP assets and deductions from ESOP assets during the reporting period. Actual results could differ from those estimates.

C. Income taxes:

The Plan obtained its latest determination letter on September 18, 2013, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. As part of the Plan restatement discussed above, the Plan had requested a current determination letter from the IRS.

D. Subsequent events:

The Trustees have evaluated subsequent events for recognition and/or disclosure in the accompanying financial statements through July 14, 2014, the date the financial statements are available to be issued.

2. Investment - North Park Transportation Co., Inc.:

The ESOP has invested in the common stock of the employer sponsor, North Park Transportation Co., Inc. (NPT). At December 31, 2013, the ESOP owned 1,120 shares or approximately 30% of the issued and outstanding voting common stock of NPT.

The common shares of NPT are valued at fair value at December 31, 2013 and 2012. Fair value is determined by annual independent appraisals. At December 31, 2013 and 2012, the ESOP's stock investment in NPT was valued at $20,096 and $19,962 per share, or total investment value of $22,507,520 and $22,357,440 respectively.

2. Investment - North Park Transportation Co., Inc., Continued:

Changes in the fair value of the ESOP's stock investment in NPT for the years ended December 31, 2013 and 2012 were as follows:

| | 2013 | 2012 |
|---|---|---|
| Fair value at beginning of year | $22,357,440 | $22,774,080 |
| ESOP's proportionate share of NPT's S Corporation earnings | 3,543,875 | 3,636,507 |
| (Depreciation) in value | (72,895) | (732,247) |
| Net appreciation | 3,470,980 | 2,904,260 |
| Less S Corporation income distributions from NPT | (3,320,900) | (3,320,900) |
| | 150,080 | (416,640) |
| Fair value at end of year | $22,507,250 | $22,357,440 |

Each participant is entitled to exercise voting rights attributable to NPT common shares, which are allocated to the account of such participant. The ESOP Trustees will advise each participant in advance of any matters on which the participant is entitled to vote.

3. Investments - Other:

Other investments, held by the ESOP, at December 31, 2013 and 2012 consisted of the following at fair value.

| | 2013 | 2012 |
|---|---|---|
| Corporate debt securities, par value $32,130,000 and weighted average rate at December 31, 2013 5.50%, remaining maturities through 2028 | $32,997,858 | $34,874,973 |
| Corporate equity securities | 965,343 | 715,536 |
| Registered investment companies | 6,855,918 | 4,332,108 |
| | $40,819,119 | $39,922,617 |

For the years ended December 31, 2013 and 2012, the ESOP's other investments (including investments bought, matured and sold during the year) appreciated (depreciated) in value as follows:

| | 2013 | 2012 |
|---|---|---|
| Corporate debt securities | $ (997,116) | $1,695,567 |
| Corporate equity securities | 249,808 | 69,813 |
| Net gain from registered investment companies | 1,523,810 | 591,879 |
| | $ 776,502 | $2,357,259 |

3. Investments - Other, Continued:

The following presents investments that represent 5% or more of the ESOP's net assets:

| | 2013 | 2012 |
|---|---|---|
| NPT Stock (Note 2) | $22,507,520 | $22,357,440 |
| Vanguard Index 500 Fund | 6,855,918 | 4,092,377 |
| Colorado Business Bank Euro Sweep Account (see below) | 6,547,000 | 5,227,000 |

Financial instruments that potentially expose the ESOP to concentrations of credit risk consist primarily of cash equivalents. At December 31, 2013, cash equivalents are concentrated with Colorado Business Bank. The ESOP has not experienced any losses on its cash equivalents, and the Trustees believe the ESOP is not exposed to any significant credit risk on cash equivalents. The ESOP's corporate debt securities do not represent significant concentrations of market risk in as much as the corporate debt security portfolio is adequately diversified among issuers.

4. Participant Loans:

Participant loans are reported in the accompanying financial statements at the amount of unpaid principal balance of $1,359,293 and $1,313,409 at December 31, 2013 and 2012, respectively. The carrying amount of employee loans approximated their fair value at December 31, 2013 and 2012.Interest on loans is recognized using the simple-interest method on principal amounts outstanding.

Loans may be made to any participant having a vested interest in the ESOP and are made available to all such participants on an equivalent basis subject to availability of funds and subject to limitations prescribed by Treasury regulations. All loans are fully secured by a participant's vested interest in the ESOP, and cannot exceed 50% of the participant's vested interest. The rate of interest is at prime plus 1% per annum.

The loans are for terms of less than 5 years except for loans used to purchase a participant's principal residence, which have variable terms greater than 5 years.

All loans made to participants are treated as a directed investment by the participant of their account balance in the ESOP. The participant directed loans are the only participant directed investments of the ESOP. For these participant directed loans, the borrowing participant's account alone shares in interest paid on the loan, and it alone bears any expense or loss it incurs in connection with the loan.

5. Participant Accounts:

At December 31, 2013, a total of 26 participants, who terminated employment during 2013 and previous years, have not been paid their account balances. A total of $10,626,881 is due these participants, excluding $15,405 in forfeitures of the participants' nonvested interest. The forfeitures will be included and allocated with the Company contribution in the year that the accounts balances are paid.

6. Fair Value Measurements:

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

| | | Fair Value Measurements at Reporting Date Using: | | |
|---|---|---|---|---|
| | Fair Value | Level 1 Inputs | Level 2 Inputs | Level 3 Inputs |
| December 31, 2013: | | | | |
| NPT stock | $22,507,520 | $ - | $22,507,520 | $ - |
| Corporate debt securities | 32,997,858 | 32,997,858 | - | - |
| Corporate equity securities | 965,343 | 965,343 | - | - |
| Registered investment companies | 6,855,918 | 6,855,918 | - | - |
| Cash and cash equivalents | 6,669,285 | - | 6,669,285 | - |
| Total | $69,995,654 | $40,819,119 | $29,176,805 | $ - |
| December 31, 2012: | | | | |
| NPT stock | $22,357,440 | $ - | $22,357,440 | $ - |
| Corporate debt securities | 34,874,973 | 34,874,973 | - | - |
| Corporate equity securities | 715,536 | 715,536 | - | - |
| Registered investment companies | 4,332,108 | 4,332,108 | - | - |
| Cash and cash equivalents | 5,228,915 | - | 5,228,915 | - |
| Total | $67,508,972 | $39,922,617 | $27,586,355 | $ - |

6. Fair Value Measurements, Continued:

FASB ASC 820-10*Fair Value Measurements*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

*Level 1 Fair Value Measurements:*

The fair value of corporate bonds and equity securities is based on quoted market prices, when available. The fair value of registered investment companies is based on quoted net asset values of the shares held by the Plan at year-end.

*Level 2 Fair Value Measurements:*

The fair value of the NPT common stock is determined by annual independent appraisals. The independent appraisal was performed in a manner consistent with the guidelines set forth in Internal Revenue Service Revenue Ruling 59-60 (C.B. 1959-1, 237). This Revenue Ruling encompasses many of the characteristics willing buyers and willing sellers consider in buying or selling stock in most closely held businesses. The appraisal was also performed in a manner consistent with the guidelines set forth in the Proposed Regulation Relating to the Definition of Adequate Consideration (29 CFR 2510.3(18) promulgated by the United States Department of Labor, relative to transactions involving qualified plans including ESOPs and securities not traded on an established market.

The fair value of cash and cash equivalents is based on the amount payable on demand.

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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

# SUPPLEMENTAL SCHEDULES

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| North Park Transportation Co. | Common Stock | 951,500 | 22,507,520 |
| Colorado Business Bank | Euro Sweep Account | 6,547,000 | 6,547,000 |
| Tamarack Inst'l Prime Fund Cash Fund | Money Market Fund | 148,205 | 148,205 |
| Zions Bancorp | Corporate Bonds<br>Effec Yield 5.50<br>Coupon Rate 5.50<br>Matures 5/10/16<br>Maturity Value 3,000,000 | 3,000,000 | 2,965,560 |
| American Express | Corporate Bonds<br>Effec Yield 6.32<br>Coupon Rate 6.15<br>Matures 8/28/17<br>Maturity Value 1,000,000 | 988,160 | 1,153,690 |
| General Electric | Corporate Bonds<br>Effec Yield 5.25<br>Coupon Rate 5.25<br>Matures 12/06/17<br>Maturity Value 1,000,000 | 1,000,000 | 1,131,940 |
| Merrill Lynch | Corporate Bonds<br>Effec Yield 5.841<br>Coupon Rate 5.700<br>Matures 5/02/17<br>Maturity Value 1,500,000 | 1,488,750 | 1,667,355 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| HSBC Financial | Corporate Bonds<br>Effec Yield 4.000<br>Coupon Rate 4.000<br>Matures 3/15/15<br>Maturity Value 1,000,000 | 1,000,000 | 1,021,540 |
| Suncor | Corporate Bonds<br>Effec Yield 6.07<br>Coupon Rate 6.10<br>Matures 6/01/18<br>Maturity Value 1,000,000 | 1,002,206 | 1,155,960 |
| Harley Davidson | Corporate Bonds<br>Effec Yield 6.76<br>Coupon Rate 6.80<br>Matures 6/15/18<br>Maturity Value 1,000,000 | 1,002,720 | 1,155,550 |
| Morgan Stanley | Corporate Bonds<br>Effec Yield 5.336<br>Coupon Rate 5.500<br>Matures 7/24/20<br>Maturity Value 1,500,000 | 1,515,750 | 1,677,600 |
| Alcoa | Corporate Bonds<br>Effec Yield 5.080<br>Coupon Rate 5.400<br>Matures 4/15/21<br>Maturity Value 1,000,000 | 1,022,040 | 1,021,290 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| JP Morgan Chase | Corporate Bonds<br>Effec Yield 3.22<br>Coupon Rate 3.125<br>Matures 2/13/28<br>Maturity Value 1,000,000 | 993,750 | 867,530 |
| American Gen Fin | Corporate Bonds<br>Effec Yield 6.00<br>Coupon Rate 6.00<br>Matures 12/15/14<br>Maturity Value 1,000,000 | 1,000,000 | 1,017,740 |
| Wells Fargo | Corporate Bonds<br>Effec Yield 3.500<br>Coupon Rate 3.625<br>Matures 4/15/15<br>Maturity Value 1,000,000 | 1,005,700 | 1,040,130 |
| Safeway Inc | Corporate Bonds<br>Effec Yield 4.900<br>Coupon Rate 4.750<br>Matures 12/01/21<br>Maturity Value 1,000,000 | 988,830 | 1,004,170 |
| Bank of America | Corporate Bonds<br>Effec Yield 5.185<br>Coupon Rate 6.000<br>Matures 6/15/16<br>Maturity Value 1,000,000 | 1,042,909 | 1,101,370 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| Wm Wrigley | Corporate Bonds<br>Effec Yield 3.530<br>Coupon Rate 4.650<br>Matures 7/15/15<br>Maturity Value 3,030,000 | 3,180,357 | 3,189,590 |
| Altria Group | Corporate Bonds<br>Effec Yield 4.068<br>Coupon Rate 4.125<br>Matures 9/11/15<br>Maturity Value 2,000,000 | 2,005,000 | 2,110,480 |
| Hewlett Packard | Corporate Bonds<br>Effec Yield 4.12<br>Coupon Rate 4.65<br>Matures 12/09/21<br>Maturity Value 1,000,000 | 1,037,500 | 1,029,680 |
| Aluminum Co Of America | Corporate Bonds<br>Effec Yield 5.849<br>Coupon Rate 6.75<br>Matures 1/15/28<br>Maturity Value 1,000,000 | 1,088,750 | 1,049,510 |
| Bank of America | Corporate Bonds<br>Effec Yield 6.96<br>Coupon Rate 7.375<br>Matures 5/15/14<br>Maturity Value 1,000,000 | 1,017,220 | 1,024,890 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| Goldman Sachs | Corporate Bonds<br>Effec Yield 5.48<br>Coupon Rate 6.00<br>Matures 5/01/14<br>Maturity Value 1,000,000 | 1,022,270 | 1,017,860 |
| GATX | Corporate Bonds<br>Effec Yield 8.623<br>Coupon Rate 8.75<br>Matures 5/15/14<br>Maturity Value 1,000,000 | 1,004,970 | 1,029,850 |
| AIG | Corporate Bonds<br>Effec Yield 6.594<br>Coupon Rate 5.050<br>Matures 10/01/15<br>Maturity Value 500,000 | 464,650 | 535,520 |
| Morgan Stanley | Corporate Bonds<br>Effec Yield 5.390<br>Coupon Rate 5.375<br>Matures 10/15/15<br>Maturity Value 1,600,000 | 1,598,773 | 1,720,912 |
| Lorillard Tobacco | Corporate Bonds<br>Effec Yield 5.610<br>Coupon Rate 6.875<br>Matures 5/01/20<br>Maturity Value 2,000,000 | 2,183,722 | 2,308,140 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| CIT Group Common Stock | | 536,837 | 965,343 |
| Vanguard 500 Index Fund | Equity Mutual Fund | 5,205,519 | 6,855,918 |
| Participant Loans | Interest Rate 4.25% | | |
| | Cost | -0- | 1,359,293 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| North Park Transportation Co. | Common Stock | 951,500 | 22,507,520 |
| Colorado Business Bank | Euro Sweep Account | 6,547,000 | 6,547,000 |
| Tamarack Inst'l Prime Fund Cash Fund | Money Market Fund | 148,205 | 148,205 |
| Zions Bancorp | Corporate Bonds<br>Effec Yield 5.50<br>Coupon Rate 5.50<br>Matures 5/10/16<br>Maturity Value 3,000,000 | 3,000,000 | 2,965,560 |
| American Express | Corporate Bonds<br>Effec Yield 6.32<br>Coupon Rate 6.15<br>Matures 8/28/17<br>Maturity Value 1,000,000 | 988,160 | 1,153,690 |
| General Electric | Corporate Bonds<br>Effec Yield 5.25<br>Coupon Rate 5.25<br>Matures 12/06/17<br>Maturity Value 1,000,000 | 1,000,000 | 1,131,940 |
| Merrill Lynch | Corporate Bonds<br>Effec Yield 5.841<br>Coupon Rate 5.700<br>Matures 5/02/17<br>Maturity Value 1,500,000 | 1,488,750 | 1,667,355 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| HSBC Financial | Corporate Bonds<br>Effec Yield 4.000<br>Coupon Rate 4.000<br>Matures 3/15/15<br>Maturity Value 1,000,000 | 1,000,000 | 1,021,540 |
| Suncor | Corporate Bonds<br>Effec Yield 6.07<br>Coupon Rate 6.10<br>Matures 6/01/18<br>Maturity Value 1,000,000 | 1,002,206 | 1,155,960 |
| Harley Davidson | Corporate Bonds<br>Effec Yield 6.76<br>Coupon Rate 6.80<br>Matures 6/15/18<br>Maturity Value 1,000,000 | 1,002,720 | 1,155,550 |
| Morgan Stanley | Corporate Bonds<br>Effec Yield 5.336<br>Coupon Rate 5.500<br>Matures 7/24/20<br>Maturity Value 1,500,000 | 1,515,750 | 1,677,600 |
| Alcoa | Corporate Bonds<br>Effec Yield 5.080<br>Coupon Rate 5.400<br>Matures 4/15/21<br>Maturity Value 1,000,000 | 1,022,040 | 1,021,290 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| JP Morgan Chase | Corporate Bonds<br>Effec Yield 3.22<br>Coupon Rate 3.125<br>Matures 2/13/28<br>Maturity Value 1,000,000 | 993,750 | 867,530 |
| American Gen Fin | Corporate Bonds<br>Effec Yield 6.00<br>Coupon Rate 6.00<br>Matures 12/15/14<br>Maturity Value 1,000,000 | 1,000,000 | 1,017,740 |
| Wells Fargo | Corporate Bonds<br>Effec Yield 3.500<br>Coupon Rate 3.625<br>Matures 4/15/15<br>Maturity Value 1,000,000 | 1,005,700 | 1,040,130 |
| Safeway Inc | Corporate Bonds<br>Effec Yield 4.900<br>Coupon Rate 4.750<br>Matures 12/01/21<br>Maturity Value 1,000,000 | 988,830 | 1,004,170 |
| Bank of America | Corporate Bonds<br>Effec Yield 5.185<br>Coupon Rate 6.000<br>Matures 6/15/16<br>Maturity Value 1,000,000 | 1,042,909 | 1,101,370 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| Wm Wrigley | Corporate Bonds<br>Effec Yield 3.530<br>Coupon Rate 4.650<br>Matures 7/15/15<br>Maturity Value 3,030,000 | 3,180,357 | 3,189,590 |
| Altria Group | Corporate Bonds<br>Effec Yield 4.068<br>Coupon Rate 4.125<br>Matures 9/11/15<br>Maturity Value 2,000,000 | 2,005,000 | 2,110,480 |
| Hewlett Packard | Corporate Bonds<br>Effec Yield 4.12<br>Coupon Rate 4.65<br>Matures 12/09/21<br>Maturity Value 1,000,000 | 1,037,500 | 1,029,680 |
| Aluminum Co Of America | Corporate Bonds<br>Effec Yield 5.849<br>Coupon Rate 6.75<br>Matures 1/15/28<br>Maturity Value 1,000,000 | 1,088,750 | 1,049,510 |
| Bank of America | Corporate Bonds<br>Effec Yield 6.96<br>Coupon Rate 7.375<br>Matures 5/15/14<br>Maturity Value 1,000,000 | 1,017,220 | 1,024,890 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| Goldman Sachs | Corporate Bonds<br>Effec Yield 5.48<br>Coupon Rate 6.00<br>Matures 5/01/14<br>Maturity Value 1,000,000 | 1,022,270 | 1,017,860 |
| GATX | Corporate Bonds<br>Effec Yield 8.623<br>Coupon Rate 8.75<br>Matures 5/15/14<br>Maturity Value 1,000,000 | 1,004,970 | 1,029,850 |
| AIG | Corporate Bonds<br>Effec Yield 6.594<br>Coupon Rate 5.050<br>Matures 10/01/15<br>Maturity Value 500,000 | 464,650 | 535,520 |
| Morgan Stanley | Corporate Bonds<br>Effec Yield 5.390<br>Coupon Rate 5.375<br>Matures 10/15/15<br>Maturity Value 1,600,000 | 1,598,773 | 1,720,912 |
| Lorillard Tobacco | Corporate Bonds<br>Effec Yield 5.610<br>Coupon Rate 6.875<br>Matures 5/01/20<br>Maturity Value 2,000,000 | 2,183,722 | 2,308,140 |

Name of Plan: North Park Transportation Co. ESOP

Plan Year Ended: 12/31/13

Employer Identification Number: 84-0364105

Plan Number: 001

Schedule H, line 4i - Schedule of assets held for investment

| Identity | Description | Cost | Current Value |
|---|---|---|---|
| CIT Group Common Stock | | 536,837 | 965,343 |
| Vanguard 500 Index Fund | Equity Mutual Fund | 5,205,519 | 6,855,918 |
| Participant Loans | Interest Rate 4.25% | | |
| | Cost | -0- | 1,359,293 |