# 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
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

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

**1a** Name of plan
GROUND ENGINEERING CONSULTANTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN & TRUST

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 01/01/1999

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

GROUND ENGINEERING CONSULTANTS, INC.

41 INVERNESS DRIVE EAST
ENGLEWOOD, CO 80112

**2b** Employer Identification Number (EIN)
84-0946714

**2c** Sponsor's telephone number
303-289-1989

**2d** Business code (see instructions)
541330

**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. | 07/30/2014 | JASON GOODMAN |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number (optional)

**3a** Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

GROUND ENGINEERING CONSULTANTS, INC.

41 INVERNESS DRIVE EAST
ENGLEWOOD, CO 80112

**3b** Administrator's EIN: 84-0946714

**3c** Administrator's telephone number: 303-289-1989

**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** | 212 |
| **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** | 123 |
| **b** | Retired or separated participants receiving benefits | **6b** | 5 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 69 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 197 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 1 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 198 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 198 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 12 |
| **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:
2O 3I 2I

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

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

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

- **(1)** ☒ **H** (Financial Information)
- **(2)** ☐ **I** (Financial Information – Small Plan)
- **(3)** ☐ 0 **A** (Insurance Information)
- **(4)** ☒ **C** (Service Provider Information)
- **(5)** ☐ **D** (DFE/Participating Plan Information)
- **(6)** ☐ **G** (Financial Transaction Schedules)

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<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) ▶ | |
|---|---|---|
| GROUND ENGINEERING CONSULTANTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN & TRUST | | 002 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) | |
| GROUND ENGINEERING CONSULTANTS, INC. | 84-0946714 | |

## 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

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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)

ROBERT W. BAIRD & CO. INCORORATED
777 EAST WISCONSIN AVENUE
MILWAUKEE, WI 53202-5391

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 27 16 49 70 | N/A | 7694 | 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 ☐ |

**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
GROUND ENGINEERING CONSULTANTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN & TRUST

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
GROUND ENGINEERING CONSULTANTS, INC.

**D** Employer Identification Number (EIN)
84-0946714

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 200000 | 200000 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | 56542 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 146873 | 241733 |
| **(2)** U.S. Government securities | 1c(2) | 304215 | 301451 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | 0 | 0 |
| **(B)** All other | 1c(3)(B) | 0 | 0 |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | 0 | 0 |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 682865 | 784150 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 0 | 0 |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | 4458846 | 4763609 |
| **(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 | 5849341 | 6290943 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | 24790 | 0 |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 24790 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 5824551 | 6290943 |

## 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) | 200000 | |
| **(B)** Participants | 2a(1)(B) | | |
| **(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) | | 200000 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 10054 | |
| **(B)** U.S. Government securities | 2b(1)(B) | | |
| **(C)** Corporate debt instruments | 2b(1)(C) | | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 10054 |
| **(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) | 14757 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 14757 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 309096 | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 300134 | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 8962 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | 382319 | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 382319 |

| | | (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) | | |
| c Other income | 2c | | 840 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 616932 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 136757 | |
| (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) | | 136757 |
| 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) | 13783 | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 13783 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 150540 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 466392 |
| 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: EKS&H LLLP **(2)** EIN: 46-1497033

**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 | | 1000000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

**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
GROUND ENGINEERING CONSULTANTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN & TRUST

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
GROUND ENGINEERING CONSULTANTS, INC.

**D** Employer Identification Number (EIN)
84-0946714

## 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** 136757

**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): 84-1513972

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

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

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# GROUND ENGINEERING CONSULTANTS, INC.
# EMPLOYEE STOCK OWNERSHIP PLAN

**Financial Statements**
**and**
**Independent Auditors' Report**
**December 31, 2013 and 2012**

EKS&H
AUDIT | TAX | CONSULTING

**GROUND ENGINEERING CONSULTANTS, INC.**
**EMPLOYEE STOCK OWNERSHIP PLAN**

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EKS&H
AUDIT | TAX | CONSULTING

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# INDEPENDENT AUDITORS' REPORT

Employee Stock Ownership Committee
Ground Engineering Consultants, Inc. Employee Stock Ownership Plan
Englewood, Colorado

## REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Ground Engineering Consultants, Inc. Employee Stock Ownership Plan (the "Plan"), which are comprised of the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

## AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**OPINION**

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Ground Engineering Consultants, Inc. Employee Stock Ownership Plan as of December 31, 2013 and 2012, and the changes in net assets available for benefits for the year ended December 31, 2013, in accordance with accounting principles generally accepted in the United States of America.

**OTHER MATTER**

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

EKS&H LLLP

EKS&H LLLP

July 30, 2014
Denver, Colorado

**GROUND ENGINEERING CONSULTANTS, INC.**
**EMPLOYEE STOCK OWNERSHIP PLAN**

**Statements of Net Assets Available for Benefits**

| | December 31, | |
|---|---|---|
| | 2013 | 2012 |
| **Assets** | | |
| Investments, at fair value | | |
| Ground Engineering Consultants, Inc. common stock | $ 4,763,609 | $ 4,458,846 |
| Exchange traded funds | 486,980 | 366,595 |
| Mutual funds | 297,170 | 316,270 |
| U.S. government backed securities | 301,451 | 304,215 |
| Money market funds | 241,733 | 146,873 |
| Total investments, at fair value | 6,090,943 | 5,592,799 |
| Receivables | | |
| Dividends | - | 56,542 |
| Employer contributions receivable | 200,000 | 200,000 |
| Total receivables | 200,000 | 256,542 |
| Total assets | 6,290,943 | 5,849,341 |
| **Liabilities and Net Assets** | | |
| Tax withholding payable | - | 24,790 |
| Total liabilities | - | 24,790 |
| Net assets available for benefits | $ 6,290,943 | $ 5,824,551 |

See notes to financial statements.

**GROUND ENGINEERING CONSULTANTS, INC.**
**EMPLOYEE STOCK OWNERSHIP PLAN**

**Statement of Changes in Net Assets Available for Benefits**
**For the Year Ended December 31, 2013**

| | |
|---|---|
| Additions to net assets | |
| Investment income | |
| Net appreciation in fair value of investments | $ 392,121 |
| Interest and dividend income | 24,811 |
| Total investment income | 416,932 |
| Contributions | |
| Employer | 200,000 |
| Deductions from net assets | |
| Benefits paid to participants | 136,757 |
| Administrative fees | 13,783 |
| Total deductions from net assets | 150,540 |
| Net increase | 466,392 |
| Net assets available for benefits | |
| Beginning of year | 5,824,551 |
| End of year | $ 6,290,943 |

See notes to financial statements.

## Notes to Financial Statements

### Note 1 - Description of the Plan and Significant Accounting Policies

The following description of Ground Engineering Consultants, Inc. Employee Stock Ownership Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

#### General

The Plan is an employee stock ownership plan ("ESOP") established on January 1, 1999 and restated in 2009. The Plan covers all non-bargaining employees of Ground Engineering Consultants, Inc. (the "Company") who have completed 1,000 hours of service between the employee's employment commencement date and the anniversary date (December 31). Once eligible, the employee is retroactively enrolled in the Plan at the beginning of the Plan year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Board of Directors of the Company appoints a Plan administrator to oversee the Plan and approve the changes to the Plan document. ESOP Partners is the third-party administrator of the Plan. The Plan administrator oversees the maintenance of the Plan's records. Investments in the Plan are non-participant directed.

At December 31, 2013, the Plan owned approximately 56% of the outstanding Ground Engineering Consultants, Inc. common stock.

#### Contributions

Annually, the Company may make discretionary contributions to the Plan in the form of stock, cash, or property. These contributions and any forfeitures are allocated among eligible participants in proportion to their annual eligible total compensation during the Plan year. To be eligible to participate in the Plan, participants must have 1,000 hours of eligible service in each Plan year after becoming eligible and be employed on the last day of the Plan year or retire, die, or become disabled during the Plan year to be eligible for a contribution. Once a participant gains eligibility in the Plan, he or she will remain eligible for contributions until employment is terminated or he or she works less than 500 hours during a Plan year. Contributions are subject to annual limitations determined by the IRS. Employee contributions are not permitted. For 2013, the Company made contributions of $200,000 in discretionary cash contributions.

#### Participants' Accounts

Each participant's account is credited or charged with an allocation of the Company's contributions, stock dividends, Plan earnings or losses thereon, forfeitures, and an allocation of administrative expenses. Allocations of earnings on investments are based upon Plan earnings or losses and account balances, as defined. Allocations of contributions are made based upon each participant's eligible compensation to the total eligible compensation. Any stock dividends are allocated based upon the shares of stock held by each participant at the time the stock dividend is declared. The benefit to which a participant is entitled is the vested portion of the participant's account.

## Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Vesting

Employer contributions (including forfeitures) and the earnings or losses thereon not fully vested when contributed will vest as follows:

| Years of Service | Vested Interest |
|---|---|
| Less than 2 years | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 | 100% |

A participant's account becomes 100% vested upon death, attaining normal retirement age (the later of attainment of age 60 or completion of five years of service), retirement due to permanent disability, or if the Plan is terminated.

Payments of Benefits

Each participant's account balance will be distributable upon death, disability, termination of employment and completion of a five-year break in service, or upon reaching normal retirement age. No distribution will be made without written consent of the participant, unless the entire balance credited to the participant's account is $5,000 or less. Eligible participants will receive a distribution of cash equal to the vested amount of their account balances. Currently, the Company's bylaws restrict ownership of the Company's common stock to employees or the ESOP. Participants with account values of $40,000 or less will receive a lump-sum payment in the amount equal to the participant's vested account value. If a participant's account value is over $40,000, the vested account value will be paid in equal annual installments over a period not exceeding five years. In the event the account value is greater than the amount allowed under the Internal Revenue Code ("IRC"), the five-year payment may be extended. Otherwise, the payment of these vested benefits will occur no later than the participant's normal retirement date. Under certain circumstances, such as attainment of age 60, death, or disability, an employee may withdraw his or her account balance prior to termination of service.

Under the provisions of the Plan, a participant may request the Plan or the Company to repurchase participant shares that have been distributed under the terms of the Plan. During the years ended December 31, 2013 and 2012, the Plan repurchased 195.1342 shares and 265.3828 shares, respectively, from participants at prices determined from the independent appraisal or in accordance with terms of the Plan.

## Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Participant Termination and Forfeitures

At the time of termination of employment if the participant was not 100% vested, the non-vested portion ("forfeitures") of the participant's account is allocated to participants in the same manner as the employer contribution. Forfeitures of 8.7274 shares valued at $5,796 and cash of $7,172 were allocated to participants for the year ended December 31, 2013. Accounts of separated participants may be segregated and invested in assets other than Company common stock as determined by the trustee.

Valuation of Investments and Income Recognition

Investments are recorded at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

The net realized and unrealized investment gain or loss (net appreciation or depreciation in fair value of investments) is reflected in the accompanying statement of changes in net assets available for benefits and is determined as the difference between fair value at the beginning of the year (or date purchased if during the year) and selling price (if sold during the year) or year-end fair value. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recognized on the accrual basis. Dividends are recognized on the ex-dividend date.

Voting Rights

The trustee of the Plan will vote all Company common stock held by the Plan. Participants are entitled to direct the Plan trustee as to the manner in which voting rights are to be exercised on Company common stock allocated to the participants' accounts in the following two cases: (1) the approval or disapproval of any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, and/or sale of substantially all assets of a trade or business and (2) if, at the time of the vote, the Company is a "registration type" class of security.

Put Option

Under federal income tax regulations if common stock that is held by the Plan and its participants is not readily tradable on an established market or is subject to trading limitations, it is subject to a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

## Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Company Stock Diversification

If a participant has attained the age of 55 and has had ten years of participation in the Plan, the participant has the right to diversify 25% of his or her Company common stock account into investments other than Company common stock during the 90-day period following each of the six Plan years after the participant becomes eligible. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Risks and Uncertainties

The Plan provides for various investments that, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Additionally, some investments held by the Plan are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of securities of comparable U.S. companies.

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Subsequent Events

The Company has evaluated subsequent events through the auditors' report date, which is the date the financial statements were available for issuance. There were no material subsequent events that required recognition or disclosure in the financial statements.

## Note 2 - Investments

The fair value of investments greater than 5% of net assets available for benefits was as follows:

| | December 31, 2013 | December 31, 2012 |
|---|---|---|
| Ground Engineering Consultants, Inc. common stock | $ 4,763,609 | $ 4,458,846 |

The Plan's investments (including gains and losses on investments bought and sold, as well as held, during the year) appreciated in fair value for the year ended December 31, 2013 as follows:

| | |
|---|---|
| Ground Engineering Consultants, Inc. common stock | $ 304,763 |
| U.S. government backed securities | 5,312 |
| Mutual funds | 82,046 |
| Net appreciation in fair value of investments | $ 392,121 |

## Note 3 - Fair Value Accounting

GAAP requires disclosure about how fair value is determined and establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value is the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2: Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

## Note 3 - Fair Value Accounting (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets measured at fair value on a recurring basis as of December 31, 2013:

| Description | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Ground Engineering Consultants, Inc. common stock | $ - | $ - | $ 4,763,609 | $ 4,763,609 |
| Mutual funds | | | | |
| U.S. equity | 101,779 | - | - | 101,779 |
| U.S. fixed income | 84,473 | - | - | 84,473 |
| International fixed income | 58,374 | - | - | 58,374 |
| Alternative | 34,028 | - | - | 34,028 |
| International equity | 18,516 | - | - | 18,516 |
| Total mutual funds | 297,170 | - | - | 297,170 |
| Exchange traded funds | | | | |
| Large-cap value | 94,170 | - | - | 94,170 |
| International | 93,418 | - | - | 93,418 |
| Large-cap growth | 92,396 | - | - | 92,396 |
| Mid-cap index | 85,489 | - | - | 85,489 |
| U.S. fixed income | 71,956 | - | - | 71,956 |
| Small-cap value | 49,551 | - | - | 49,551 |
| Total exchange traded funds | 486,980 | - | - | 486,980 |
| U.S. government backed securities | 301,451 | - | - | 301,451 |
| Money market funds | 241,733 | - | - | 241,733 |
| Total | $ 1,327,334 | $ - | $ 4,763,609 | $ 6,090,943 |

## Note 3 - Fair Value Accounting (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets measured at fair value on a recurring basis as of December 30, 2012:

| Description | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Ground Engineering Consultants, Inc. common stock | $ - | $ - | $ 4,458,846 | $ 4,458,846 |
| Mutual funds | | | | |
| Global fixed income | 95,202 | - | - | 95,202 |
| U.S. fixed income | 85,366 | - | - | 85,366 |
| Alternative assets | 56,843 | - | - | 56,843 |
| U.S. equity | 44,996 | - | - | 44,996 |
| International equity | 14,326 | - | - | 14,326 |
| High-yield U.S. fixed income | 11,015 | - | - | 11,015 |
| Equity energy | 4,295 | - | - | 4,295 |
| Utilities | 4,227 | - | - | 4,227 |
| Total mutual funds | 316,270 | - | - | 316,270 |
| Exchange traded funds | | | | |
| International | 90,403 | - | - | 90,403 |
| Large-cap value | 72,820 | - | - | 72,820 |
| Large-cap growth | 70,402 | - | - | 70,402 |
| Mid-cap index | 64,467 | - | - | 64,467 |
| Small-cap value | 37,604 | - | - | 37,604 |
| U.S. high-yield fixed income | 22,187 | - | - | 22,187 |
| U.S. fixed income | 8,712 | - | - | 8,712 |
| Total exchange traded funds | 366,595 | - | - | 366,595 |
| U.S. government backed securities | 304,215 | - | - | 304,215 |
| Money market funds | 146,873 | - | - | 146,873 |
| Total | $ 1,133,953 | $ - | $ 4,458,846 | $ 5,592,799 |

## Note 3 - Fair Value Accounting (continued)

The fair value of the Company's common stock held by the Plan is valued at estimated fair value based upon an independent appraisal. This appraisal was based on an income approach using discounted future earnings. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of Company assets and liabilities. 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.

The valuation process involves the Plan Audit Committee's selection of an independent appraiser under contract for a term of one year with the right to cancel such contract at any time. Plan management accumulates the data for the appraiser from the internal financial statements of the Company, interim financial statements, and internal projections. The appraiser prepares a preliminary report that Plan management reviews in detail, discusses, and approves. The results of this process are documented in a final report that is delivered to Plan management.

The valuation technique used to measure fair value of the mutual funds, common stocks, exchange traded funds, and U.S. government backed securities is based upon the the closing price reported in the active market in which the securities are traded.

The valuation technique used to measure fair value of the money market funds is based upon amortized cost, which approximates fair value.

There were no changes to the valuation techniques used during the period.

Level 3 Changes

The following is a reconciliation of the beginning and ending balances for assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3):

| | December 31, | |
|---|---|---|
| | 2013 | 2012 |
| Beginning balance | $ 4,458,846 | $ 3,082,055 |
| Total gains or losses (realized/unrealized) | | |
| Included in earnings | 304,763 | 588,913 |
| Purchases | - | 762,538 |
| Employer stock contributions | - | 26,697 |
| Adjustments | - | (1,357) |
| Ending balance | $ 4,763,609 | $ 4,458,846 |

## Note 4 - Income Taxes

The IRS has determined and informed the Company by letter dated September 11, 2013 that the Plan and related trust are designed in accordance with applicable sections of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements. The Plan has been amended since the date of the determination letter. The Plan administrator believes that the Plan is designed and is currently being operated within the applicable requirements of the IRC.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability 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 is subject to income tax examinations including 2010 through the current Plan year.

## Note 5 - Administration of the Plan

The Company provides, at no cost to the Plan, certain administrative, accounting, and legal services to the Plan. Investment management and advisory fees are deducted from Plan assets.

## Note 6 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated for any reason, all participants become 100% vested, and the Plan administrator is to distribute each participant's interest to the participant or his or her beneficiary.

## Note 7 - Party-in-Interest Transactions

The majority of Plan investments, other than the Company's common stock, is managed by Robert W. Baird & Company, Inc. and Quintus Financial Services, with securities offered through Securities America, Inc. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

The Plan's holdings include common stock in the Company and qualify as party-in-interest transactions, which are also exempt from prohibited transaction rules.

# SUPPLEMENTAL SCHEDULE

# GROUND ENGINEERING CONSULTANTS, INC.
# EMPLOYEE STOCK OWNERSHIP PLAN

## Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
## As of December 31, 2013

Employer Identification Number - 84-0946714
Plan Number - 002

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| * | Ground Engineering Consultants, Inc | Ground Engineering Consultants, Inc. common stock | $ 3,642,350 | $ 4,763,609 |
| | U.S. Government Backed Securities | | | |
| | United States Treasury | U.S. Government backed securities - maturing through February 2022, interest ranging from 0.875% to 4.5% | 165,903 | 168,289 |
| | Federal National Mortgage Association | Mortgage backed securities - maturing through February 2017, interest ranging from 1.25% to 5.25% | 129,747 | 133,162 |
| | | | 295,650 | 301,451 |
| | Money market funds | | | |
| | UMB Bank | Money market funds | 215,868 | 215,868 |
| * | Robert W. Baird & Company Inc. | Money market funds | 21,130 | 21,130 |
| | Securities America Inc. | Money market funds | 3,092 | 3,092 |
| * | Securities America Inc. | Money market funds | 1,643 | 1,643 |
| | | | 241,733 | 241,733 |
| | Mutual funds | | | |
| | Rydex | S&P 500 FD CL H | 48,738 | 51,054 |
| | PIMCO | ALL ASSET CL P | 31,403 | 30,250 |
| | Hatteras | ALPHA HEDGED STRATEGIES INSTL CL | 27,594 | 30,127 |
| | Oppenheimer | SENIOR FLOATING RATE CL Y | 16,881 | 17,303 |
| | DFA | ONE YEAR FIXED INCOME PRTF INSTL | 14,931 | 14,893 |
| | DFA | US CORE EQUITY II | 9,504 | 14,443 |
| | Mainstay | MARKETFIELD CL I | 12,081 | 12,410 |
| | BlackRock | GLOBAL LONG SHORT CREDIT INSTL CL | 12,114 | 12,319 |
| | PIMCO | UNCONSTRAINED BOND CL P | 12,485 | 12,074 |
| | DWS | FLOATING RATE CLASS S | 11,901 | 11,989 |
| | DFA | US VECTOR EQUITY PRTF INSTL CL | 6,791 | 10,643 |
| | DFA | FIVE YEAR GLBL FIXED INC PRTF INSTL | 10,147 | 9,933 |
| | Oakseed | OPPORTUNITY FUND INVESTOR | 9,252 | 9,537 |
| | PIMCO | HIGH YIELD CLASS D | 8,843 | 8,935 |
| | DFA | US LARGE CAP VALUE PRTF INSTL | 4,475 | 7,245 |
| | DFA | INV'T TWO YEAR GLOBAL FIXED INCOME | 6,730 | 6,625 |
| | Eaton Vance | GLOBAL MACRO ABSOLUTE RETURN CL I | 6,477 | 6,118 |
| | DFA | EMERGING MRKTS CORE EQU PORTF | 4,596 | 4,718 |
| | Rydex | CONSUMER PRODUCTS INVESTOR CL | 4,577 | 4,507 |
| | Rydex | UTILITIES INVESTOR CLASS | 4,603 | 4,350 |
| | DFA | INTERNATIONAL CORE EQUITY | 2,950 | 3,945 |
| | DFA | INTERNATIONAL VECTOR EQUITY PORT | 3,529 | 3,906 |
| | DFA | GLOBAL REAL ESTATE SEC PORTFOLIC | 4,102 | 3,901 |
| | DFA | INTERNATIONAL VALUE PRTF INSTL | 3,003 | 3,325 |
| | Dimensional | EMERGING MKTS VAL PRTF INSTL | 2,703 | 2,620 |
| | | | 280,410 | 297,170 |
| | Exchange traded funds | | | |
| | Ishares Russell | 1000 VALUE INDEX ETF | 70,539 | 94,170 |
| | Ishares Russell | 1000 GROWTH INDEX ETF | 70,826 | 92,396 |
| | Ishares Russell | MID CAP INDEX ETF | 62,077 | 85,489 |
| | Ishares Russell | 2000 VALUE INDEX ETF | 35,643 | 49,551 |
| | Vanguard | FTSE DEVELOPED MKTS ETF | 35,666 | 45,014 |
| | Vanguard | FTSE EMERGING MARKETS ETF | 35,621 | 35,915 |
| | Ishares Russell | TRUST FLOATING RATE BD ETF | 17,429 | 17,448 |
| | Vanguard | BD INDEX FD INC SHORT TERM BD ETF | 15,886 | 15,746 |
| | Ishares Russell | MBS ETF | 13,545 | 13,071 |
| | PIMCO | ETF TRUST 0-5 YR HIGH YLD CORP BD IDX ETF | 8,590 | 8,722 |
| | Vanguard | SCOTTSDALE FDS SHORT TERM CORPORATE BOND INDEX | 8,612 | 8,616 |
| | Vanguard | SCOTTSDALE FDS INTERMEDIATE TERM CORPORATE BOND INDI | 8,537 | 8,353 |
| | Ishares Russell | INC EMERGING MKTS HIGH YIELD BD | 4,676 | 4,239 |
| | Market Vectors | ETF TR EMERGING MKTS LOCAL CURRENCY DEBT ETF | 4,623 | 4,145 |
| | Market Vectors | ETF TRUST EMERGING MKTS USD HIGH YIELD BD ETF | 4,430 | 4,105 |
| | | | 396,700 | 486,980 |
| | | | $ 4,856,843 | $ 6,090,943 |

* Party-in-interest