

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
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
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 <u>L & S ASSOCIATES, INC. EMPLOYEE DEFERRED COMPENSATION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1994</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/1994</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>01/01/1994</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>HUMAN ARC CORPORATION</u> <u>1457 E. 40TH ST.</u> <u>CLEVELAND, OH 44103</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-1818904</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>216-426-3535</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541990</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-1818904</u>	2c Sponsor's telephone number <u>216-426-3535</u>	2d Business code (see instructions) <u>541990</u>	
2b Employer Identification Number (EIN) <u>34-1818904</u>					
2c Sponsor's telephone number <u>216-426-3535</u>					
2d Business code (see instructions) <u>541990</u>					

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. Signature of plan administrator	08/27/2014 Date	PATRICK MULLOY 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		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	171
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	0
b Retired or separated participants receiving benefits		6b	
c Other retired or separated participants entitled to future benefits.....		6c	10
d Subtotal. Add lines 6a , 6b , and 6c		6d	10
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	10
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	10
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 L & S ASSOCIATES, INC. EMPLOYEE DEFERRED COMPENSATION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 HUMAN ARC CORPORATION	D Employer Identification Number (EIN) 34-1818904

Part I	Service Provider Information (see instructions)
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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
ALERUS FINANCIAL, N.A.

45-6062081

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

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

ALERUS FINANCIAL, N.A.

45-6062081

(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?
15 21 25 60 63 64	NONE	28513	Yes ☒ No ☐	Yes ☒ No ☐	0	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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>L & S ASSOCIATES, INC. EMPLOYEE DEFERRED COMPENSATION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>HUMAN ARC CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1818904</u>

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

b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT & INSTITUTIONAL SERVICES COMPANY

c EIN-PN <u>26-0142858-094</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: ALERUS AGGRESSIVE GROWTH FUND

b Name of sponsor of entity listed in (a): ALERUS FINANCIAL, N.A.

c EIN-PN <u>45-0417057-009</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: ALERUS CONSERVATIVE GROWTH FUND

b Name of sponsor of entity listed in (a): ALERUS FINANCIAL, N.A.

c EIN-PN <u>45-0417057-007</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: ALERUS CONSERVATIVE INCOME FUND

b Name of sponsor of entity listed in (a): ALERUS FINANCIAL, N.A.

c EIN-PN <u>45-0417057-005</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: ALERUS MODERATE GROWTH FUND

b Name of sponsor of entity listed in (a): ALERUS FINANCIAL, N.A.

c EIN-PN <u>45-0417057-008</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: ALERUS MODERATE INCOME FUND

b Name of sponsor of entity listed in (a): ALERUS FINANCIAL, N.A.

c EIN-PN <u>45-0417057-006</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>L & S ASSOCIATES, INC. EMPLOYEE DEFERRED COMPENSATION PLAN</u>		B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HUMAN ARC CORPORATION</u>		D Employer Identification Number (EIN) <u>34-1818904</u>

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	3239	178
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	7620	
(2) Participant contributions.....	1b(2)	8618	
(3) Other.....	1b(3)	2444	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	102633	0
(9) Value of interest in common/collective trusts	1c(9)	901962	0
(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)	1313609	178
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2340125	356

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	6392	178
k Total liabilities (add all amounts in lines 1g through 1j)	1k	6392	178

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2333733	178
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	103	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		103
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3117	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3117
(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)	34352	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		34352
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		85441
(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)		101455
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		224468

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	899765	
(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)		899765
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	16010	
(4) Other	2i(4)	12565	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		28575
j Total expenses. Add all expense amounts in column (b) and enter total	2j		928340

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-703872
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		1629683

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: BARNES WENDLING CPAS, INC.

(2) EIN: 34-1463411

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a	X		31269
4b		X	

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

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No Amount: 0

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)
HUMAN ARC CORPORATION	34-1818904	001

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

A Name of plan <u>L & S ASSOCIATES, INC. EMPLOYEE DEFERRED COMPENSATION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HUMAN ARC CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1818904</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>45-6062081</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>0</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ 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
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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): _____

**L & S ASSOCIATES, INC.
EMPLOYEE DEFERRED
COMPENSATION PLAN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

**DECEMBER 31, 2013 AND 2012
AND YEAR ENDED DECEMBER 31, 2013**

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
L & S Associates, Inc. Employee Deferred Compensation Plan
Cleveland, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of L & S Associates, Inc. Employee Deferred Compensation Plan (the Plan), which comprise the statement 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

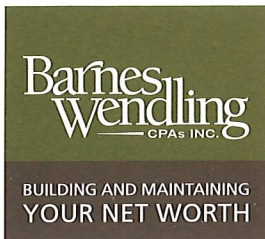
Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by Alerus Financial, N.A., the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator the custodian holds the Plan's investment assets and executed investment transactions. The plan administrator has obtained certifications from the custodian as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the plan administrator by the custodian is complete and accurate.



Disclaimer of Opinion

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

Other Matter

The supplemental schedules as listed in the table of contents are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

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

Barnes Wendling CPAs

Cleveland, Ohio
August 21, 2014

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2013	2012
ASSETS		
Cash	\$ 178	\$ 3,239
Investments, at fair value:		
Mutual funds	178	1,313,609
Common collective trusts	-0-	689,161
Guaranteed investment contract	-0-	225,209
	<u>178</u>	<u>2,227,979</u>
Receivables:		
Participant contributions	-0-	8,618
Employer contributions	-0-	7,620
Notes receivable from participants	-0-	102,633
Due from broker	-0-	2,444
	<u>-0-</u>	<u>121,315</u>
Total assets	<u>356</u>	<u>2,352,533</u>
LIABILITIES		
Excess contributions payable	-0-	2,745
Due to broker	178	3,647
Total liabilities	<u>178</u>	<u>6,392</u>
Net assets available for benefits, at fair value	178	2,346,141
Adjustment from fair value to contract value for fully benefit responsive investment contract	<u>-0-</u>	<u>(12,408)</u>
Net assets available for benefits	<u>\$ 178</u>	<u>\$ 2,333,733</u>

See Notes to Financial Statements

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2013

Net additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 186,896
Interest and dividends	34,352
	<u>221,248</u>
Investment expenses	(16,010)

\$ 205,238
3,117

Interest income on notes receivable from participants

Contributions:

Other	103
-------	-----

103

Net additions

208,458

Deductions from net assets attributed to:

Benefits paid to participants	899,765
Administrative expenses	<u>12,565</u>

912,330

Net decrease prior to transfers

(703,872)

Transfers of assets to another plan

(1,629,683)

Net decrease

(2,333,555)

Net assets available for benefits:

Beginning of year 2,333,733

End of year

\$ 178

See Notes to Financial Statements

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE A - DESCRIPTION OF PLAN

The following description of L & S Associates, Inc. Employee Deferred Compensation Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution which covered substantially all employees of L & S Associates, Inc. (L & S and the Company) who had reached age 21 and had twelve months and 1,000 hours of credited service. The Plan was sponsored and administrated by the Company through August 16, 2012. On August 17, 2012, Human Arc Corporation acquired 100% of the common stock of the Company. As a result of the acquisition, L & S became a wholly owned subsidiary of Human Arc Corporation. In connection with the acquisition, Human Arc Corporation became the Plan administrator and Plan sponsor.

Effective December 31, 2012, the Plan was amended such that no further elective deferrals are permitted under the terms of the Plan document as further described in Note I.

Effective December 16, 2013, the Plan was merged into the Human Arc Incentive Savings Plan & Trust (the Human Arc Plan) as further discussed in Note J.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Through December 31, 2012, participants were able to elect to defer up to 100% of compensation as defined by the Plan or the maximum contribution allowed by law. The Plan provided for a discretionary employer matching contribution, which was 50% of the first 6% of annual compensation that a participant contributed to the Plan through December 31, 2012. The Plan also provided for a discretionary employer profit sharing contribution subject to Plan provisions. No profit sharing contributions were made to the Plan in 2013. The Plan provided for the acceptance of rollover contributions from other plans qualified under the Internal Revenue Code (the Code). The Plan also provided for catch-up contributions for participants who reached the age of 50 by the end of the calendar year.

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's contributions (through December 31, 2012) and an allocation of (a) the Company's contributions (through December 31, 2012) and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants were allowed to borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Note terms ranged from one to five years or longer for the purchase of a primary residence. The notes were secured by the balance in the participant's account. Principal and interest was paid ratably through bi-weekly payroll deductions.

Vesting

Participants were vested immediately in their contributions plus actual earnings thereon. Prior to the merger further described in Note J, vesting in the employer match plus actual earnings thereon was based on years of continuous service at a rate of 20% per year commencing after 1 year of service credit. A participant was fully vested after six years of credited service.

Payment of Benefits

Upon termination of service, a participant, or a participant's beneficiary upon the participant's death, could elect to receive a lump-sum amount equal to the value of the participant's account. If the value of the vested benefits credited to a participant's account is \$5,000 or less at the time of the termination, the entire amount was distributed to a participant without the participant's consent. In service distributions were permitted for participants who have attained age 59½.

Active participants were able to request hardship withdrawals from their account balance, subject to Plan provisions. A participant who received a distribution on account of hardship was prohibited from making deferrals for six months after receipt of the distribution.

Forfeited Accounts

Forfeited nonvested amounts were used to pay administrative expenses of the Plan or reduce future employer contributions. Unallocated forfeiture balances as of December 31, 2013 and 2012 were \$-0- and \$10,469, respectively. Forfeitures totaling \$14,244 were used to pay administrative fees during the year ended December 31, 2013.

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The statement of net assets available for benefits as of December 31, 2012 presents the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The statement of changes in net assets available for benefits is prepared using the contract value basis for the fully benefit-responsive investment contract.

Investment Valuation

The Plan's investments are recorded at fair value based upon the last traded or current bid prices in active markets. Where there are no readily available last traded or current bid prices, fair value is determined as discussed in Note E.

Notes Receivable from Participants

Notes receivable from participants were measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income was recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2013 and 2012. Delinquent notes receivable from participants were reclassified as benefits paid to participants based upon the occurrence of an event allowing a Plan distribution.

Investment Income Recognition

Purchases and sales securities are recorded on a trade date basis. Gains and losses on securities transactions are determined using the average cost method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Contributions

Participant contributions were recorded and credited to each participant's account when received by the custodian from the Plan sponsor. Any contributions attributable to the Plan year but not received by the last day of the Plan year were recorded as a receivable.

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Code were recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2012 excess contributions of \$2,745 to the applicable participants on July 10, 2013.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Plan sponsor and are excluded from these financial statements. Fees related to the administration of notes receivable from participants were charged directly to the participants' accounts and are included in administrative expenses. Investment related expenses are included in investment income.

Income Taxes

The Company adopted a defined contribution prototype plan and trust which received a determination letter from the Internal Revenue Service (IRS) dated September 21, 2010, stating that the Plan was designed in accordance with applicable sections of the Code. Although the Plan has been amended since receiving the determination letter, the Plan sponsor believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code and therefore believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan sponsor believes the Plan is no longer subject to income tax examinations for years prior to 2010.

Use of Estimates

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

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Plan sponsor has evaluated subsequent events through August 21, 2014, the date which the financial statements were available to be issued.

NOTE C - INVESTMENTS

The Plan's investments are 100% participant-directed into the various investment options offered by the Plan and are held by Alerus Financial, N.A. (the Custodian). The fair value of investments that represent five percent or more of the Plan's net assets are as follows:

	<u>December 31,</u>	
	<u>2013</u>	<u>2012</u>
Mutual Funds:		
Dodge & Cox Income Fund		\$ 660,525
Vanguard High-Yield Corporate Fund	\$ 178	
Common Collective Trusts:		
Alerus Financial Conservative Growth Fund Institutional Shares		140,535
Alerus Financial Moderate Growth Fund Institutional Shares		340,440
Guaranteed Investment Contract:		
MetLife Met Managed GIC		225,209

The Plan's investments including investments bought, sold, and held during the year ended December 31, 2013 appreciated in value as follows:

Mutual Funds	\$ 101,455
Common Collective Trusts	<u>85,441</u>
	<u>\$ 186,896</u>

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE D - CERTIFICATION

Notes receivable from participants and investment information disclosed in the accompanying financial statements and supplemental schedules, including notes receivable from participants and investments held at December 31, 2013 and 2012 and net appreciation in the fair value of investments, interest, and dividends for the year ended December 31, 2013 were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Custodian.

NOTE E - FAIR VALUE MEASUREMENTS

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 (exit price). The three levels of the fair value hierarchy, which are based upon the inputs used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted market prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

Level 2 - Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

The Plan's investments accounted for at fair value as of December 31, 2013 are summarized below:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Mutual funds:			
Fixed income	\$ <u>178</u>		\$ <u>178</u>
	\$ <u>178</u>		\$ <u>178</u>

The Plan's investments accounted for at fair value as of December 31, 2012 are summarized below:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Mutual funds:			
Growth	\$ 227,649		\$ 227,649
Blend	269,741		269,741
Fixed income	749,469		749,469
Value	<u>66,750</u>		<u>66,750</u>
Total mutual funds	1,313,609		1,313,609
Common collective trusts			
Fixed income		\$ 689,161	689,161
Guaranteed investment contract		<u>225,209</u>	<u>225,209</u>
	<u>\$1,313,609</u>	<u>\$ 914,370</u>	<u>\$2,227,979</u>

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2013 and 2012.

Mutual funds are valued at the net asset value of shares held by the Plan at year end, as reported on the active markets in which the investments are traded.

Common collective trusts are valued at the net asset value of shares held by the Plan at year end. The net asset value, as provided by the custodian, is used as a practical expedient to estimate fair value. Net asset value is based on the fair value of the trusts' underlying assets, which are primarily equity securities and fixed income securities, less their liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value.

The guaranteed investment contract is valued at fair value based upon the ratio of the contract value to fair value of the fund's three underlying pooled separate account investments (see Note F) applied to the Plan's unit ownership interests at contract value. Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 as of the reporting date.

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE F - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan had an investment contract with Metropolitan Life Insurance Company (MetLife). Funds deposited under the contract are invested in the Met Managed GIC (the Fund), which is a collective investment trust. The investment objective is to provide a reasonable level of income together with stability of principal. The underlying investments of the collective investment trust include three pooled separate accounts of MetLife, including the MetLife Aggregate Bond Index Fund (57%), Wilmington Short/Intermediate Bond Fund (31%), and Wilmington Broad Market Bond Fund (12%). These assets are separate from MetLife's general assets. MetLife guarantees the contract will pay all participant initiated withdrawals at contract value. MetLife is contractually obligated to repay the principal and interest accumulated at the rates guaranteed to the Plan from the collective investment trust, or if such funds are insufficient, from MetLife's general assets.

Participants investing in the Fund may ordinarily direct permitted withdrawals or transfers of all or a portion of their account balance at contract value and therefore the fund is considered fully benefit-responsive. Contract value represents deposits made to the fund, plus earnings at guaranteed crediting rates, less withdrawals and fees. There are no reserves against contract value for credit risk of the contract issuer or otherwise. However, withdrawals influenced by Plan sponsor initiated events, such as termination of the contract, may result in distributions subject to a market value adjustment. The Plan terminated the contract during the year ended December 31, 2013, which did not result in a market adjustment.

New interest rates are set quarterly to reflect capital market developments, performance of assets backing the contract, and the expected actual contributions and withdrawals of all of the plans participating in the contract. The account is credited with earnings on a net daily basis at the effective rates. The guaranteed rate under the contract can never be less than zero. The average yield and interest crediting rates were approximately 2.2% during 2013. The fair value of the Plan's investment in the Fund was \$-0- and \$225,209 at December 31, 2013 and 2012, respectively. For 2012, the investment was presented on the statement of net assets available for benefits at fair value with an adjustment to contract value.

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE G - INVESTMENT IN COMMON COLLECTIVE TRUSTS

The Plan's investments in Alerus Financial Conservative Income Fund Institutional Shares, Alerus Financial Moderate Income Fund Institutional Shares, Alerus Financial Conservative Growth Fund Institutional Shares, Alerus Financial Moderate Growth Fund Institutional Shares, and Alerus Financial Aggressive Growth Fund Institutional Shares at December 31, 2012 were common collective trust funds. Participants invested in the common collective trust funds were able to direct permitted withdrawals or transfers of all or a portion of their account balance without restriction.

The primary investment objectives and methods of achieving these objectives are summarized below:

<u>Fund Name</u>	<u>Investment Objective</u>	<u>Primary Investments</u>
Alerus Financial Conservative Income Fund Institutional Shares	Provide income and preserve capital with a secondary goal of providing capital appreciation	60-75% fixed income securities and remaining in equity securities
Alerus Financial Moderate Income Fund Institutional Shares	Provide growth through capital appreciation	35-50% equity securities and remaining in fixed income securities
Alerus Financial Conservative Growth Fund Institutional Shares	Provide capital appreciation with a secondary goal of providing income	50-65% equity securities and remaining in fixed income securities
Alerus Financial Moderate Growth Fund Institutional Shares	Provide growth through capital appreciation	65-80% equity securities and remaining in fixed income securities
Alerus Financial Aggressive Growth Fund Institutional Shares	Provide growth through capital appreciation	80-100% equity securities and remaining in fixed income securities

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE H - RISK 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 values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE I - PLAN AMENDMENT

On December 31, 2012, the Plan was amended such that no further elective deferrals on compensation payable after December 31, 2012 were permitted. On that date, participants of the Plan became eligible to participate in the Human Arc Savings and Investment Plan.

On March 31, 2013, the Plan sponsor filed a letter with the IRS under the Voluntary Correction Program (VCP) seeking a ruling regarding the Plan's correction of an operational failure of eligibility provisions of the Plan during the period from January 1, 2002 to August 28, 2009. During that timeframe, the Plan's document, as restated in 2002, erroneously allowed for immediate participation in the Plan's 401(k) provisions. The Plan's management, unaware of the change, continued to operate under the provisions of the previous Plan document, which required a twelve month waiting period prior to being eligible to participate. The Plan received a favorable compliance statement dated September 16, 2013, which required the adoption of a retroactive Plan amendment for the period from January 1, 2002 through August 27, 2009. The amendment was adopted by the Plan on September 16, 2013. No fines or penalties were assessed.

NOTE J - PLAN MERGER

Effective December 16, 2013 the Plan was merged into the Human Arc Plan and the Plan's investments and notes receivable from participants were transferred to the Human Arc Plan. The Company determined the mapping for the investments from the Plan to the Human Arc Plan. Total distributions to the Human Arc Plan were \$1,629,683.

L & S ASSOCIATES, INC.

EMPLOYEE DEFERRED COMPENSATION PLAN

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE J - PLAN MERGER (CONTINUED)

Employees with balances in the Plan who terminated prior to the merger date were subject to the Plan's vesting provisions. Employer account balances of active employees of the Plan sponsor at the merger date will be subject to a four year graded vesting schedule.

The Plan transferred \$1,629,683 consisting of \$1,556,480 in cash and \$73,203 in notes receivable from participants, to the Human Arc Plan on December 16, 2013.

NOTE K - TRANSACTIONS WITH PARTIES-IN-INTEREST

Parties-in-interest transactions include the investment in the funds of the Custodian and the related dividend income, interest, and the payment of administrative expenses by the Plan. Such transactions are exempt from being prohibited transactions.

NOTE L - DELINQUENT PARTICIPANT CONTRIBUTIONS

As required by ERISA Section 2510.3-102, the Plan sponsor is required to segregate employee contributions to the Plan from its general assets as soon as practicable, but in no event more than 15 business days following the end of the month in which amounts are withheld from wages. The Company did not remit employee contributions to the custodian in accordance with ERISA during 2013 and 2012 of \$-0- and \$31,269, respectively. During 2013 and 2012, \$259 and \$31,010, respectively, of the late contributions were remitted. Lost earnings of \$81 were remitted to the Plan during 2013.

NOTE M - SUBSEQUENT EVENT

In 2014, the remaining assets in the Plan including an outstanding check for distributions, which was remitted back to the plan in 2014, were liquidated and transferred to the Human Arc Plan.

L & S ASSOCIATES, INC.
EMPLOYEE DEFERRED COMPENSATION PLAN

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

Year Ended December 31, 2013

EIN - 34-1818904

Plan Number - 002

Participant Contribution Transferred Late to Plan	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contribution Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
Check here if Late Participant Loan Repayments are included: ☐				
\$ 31,010		\$ 31,010		
259		259		
<u>\$ 31,269</u>		<u>\$ 31,269</u>		

L & S ASSOCIATES, INC.
EMPLOYEE DEFERRED COMPENSATION PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2013
EIN - 34-1818904
Plan Number - 002

(a)	(b)	(c)	(d)	(e)
		Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
<u>Identity of issue, borrower, lessor, or similar party</u>				
Vanguard High-Yield Corporate Fund		Mutual Fund	**	\$ 178
				<u>\$ 178</u>

** Cost omitted for participant directed investments.

L & S ASSOCIATES, INC.
EMPLOYEE DEFERRED COMPENSATION PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended December 31, 2013
EIN - 34-1818904
Plan Number - 002

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain/(loss)
Category 1								
Dodge & Cox Income Fund	Mutual Fund 1 Sale		\$ 579,626			\$ 575,820	\$ 579,626	\$ 3,806
Alerus Moderate Growth Fund*	Mutual Fund 1 Sale		343,082			277,192	343,082	65,890
T Rowe Price New America Growth	Mutual Fund 1 Sale		117,675			84,641	117,675	33,034
MetLife Managed GIC	Mutual Fund 1 Sale		129,174			126,013	129,174	3,161
Category 3								
Dodge & Cox Income Fund	Mutual Fund 16 Sales		\$ 667,965			\$ 663,435	\$ 667,965	\$ 4,530
T Rowe Price New America Growth	Mutual Fund 8 Sales		120,679			86,971	120,679	33,708
MetLife Managed GIC	Collective Funds 22 Sales		246,617			240,924	246,617	5,693
Alerus Conservative Growth Fund*	Collective Funds 16 Sales		156,817			132,480	156,817	24,337
Alerus Moderate Growth Fund*	Collective Funds 16 Sales		400,661			327,680	400,661	72,981

(a) Represents a transaction (Category 1) or a series of transactions of the same issue (Category 3) in excess of 5% of the Plan's market value at December 31, 2012.

* Indicates a party-in-interest to the Plan.

L & S ASSOCIATES, INC.
EMPLOYEE DEFERRED COMPENSATION PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended December 31, 2013
EIN - 34-1818904
Plan Number - 002

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain/(loss)
Category 1								
Dodge & Cox Income Fund	Mutual Fund 1 Sale		\$ 579,626			\$ 575,820	\$ 579,626	\$ 3,806
Alerus Moderate Growth Fund*	Mutual Fund 1 Sale		343,082			277,192	343,082	65,890
T Rowe Price New America Growth	Mutual Fund 1 Sale		117,675			84,641	117,675	33,034
MetLife Managed GIC	Mutual Fund 1 Sale		129,174			126,013	129,174	3,161
Category 3								
Dodge & Cox Income Fund	Mutual Fund 16 Sales		\$ 667,965			\$ 663,435	\$ 667,965	\$ 4,530
T Rowe Price New America Growth	Mutual Fund 8 Sales		120,679			86,971	120,679	33,708
MetLife Managed GIC	Collective Funds 22 Sales		246,617			240,924	246,617	5,693
Alerus Conservative Growth Fund*	Collective Funds 16 Sales		156,817			132,480	156,817	24,337
Alerus Moderate Growth Fund*	Collective Funds 16 Sales		400,661			327,680	400,661	72,981

(a) Represents a transaction (Category 1) or a series of transactions of the same issue (Category 3) in excess of 5% of the Plan's market value at December 31, 2012.

* Indicates a party-in-interest to the Plan.

L & S ASSOCIATES, INC.
EMPLOYEE DEFERRED COMPENSATION PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2013
EIN - 34-1818904
Plan Number - 002

(a)	(b)	(c)	(d)	(e)
		Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
<u>Identity of issue, borrower, lessor, or similar party</u>				
Vanguard High-Yield Corporate Fund		Mutual Fund	**	\$ 178
				<u>\$ 178</u>

** Cost omitted for participant directed investments.