

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 EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ <u>333</u>		
	1c Effective date of plan <u>01/01/1998</u>		
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA 3702 RUPP DR., STE. 200 FT. WAYNE, IN 46815	2b Employer Identification Number (EIN) <u>35-2025429</u>	2c Sponsor's telephone number <u>260-471-4968</u>	2d Business code (see instructions) <u>561490</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.	09/29/2014	KENNETH LIZER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/29/2014	KENNETH LIZER
	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	166
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	102
b Retired or separated participants receiving benefits		6b	2
c Other retired or separated participants entitled to future benefits.....		6c	58
d Subtotal. Add lines 6a , 6b , and 6c		6d	162
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	162
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	97
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	4
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			
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) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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 EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA	D Employer Identification Number (EIN) 35-2025429

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

GUARDIAN INSURANCE & ANNUITY COMPANY, INC.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-2656036	78778	300044	137	01/01/2013	12/31/2013

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
19877	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

RMFS BENEFIT SOLUTIONS
MARK A. RITCHIE
5054 REED ROAD
COLUMBUS, OH 43220

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19877			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	80227
5 Current value of plan's interest under this contract in separate accounts at year end	5	6910111

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP VARIABLE ANNUITY**

b Balance at the end of the previous year	7b	76027
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c Additions: (1) Contributions deposited during the year	7c(1)	2655	
(2) Dividends and credits	7c(2)	1552	
(3) Interest credited during the year	7c(3)		
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)		
▶			

(6) Total additions	7c(6)	4207
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d Total of balance and additions (add lines 7b and 7c(6))	7d	80234
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
(2) Administration charge made by carrier	7e(2)	7	
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)		
▶			

(5) Total deductions	7e(5)	7
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	80227
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA	D Employer Identification Number (EIN) 35-2025429

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

(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)

JACOB, HAXTON & BOORD, LLC

20-0754801

(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 37 38	TPA	12222	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

STADION MONEY MANAGEMENT, INC.

58-2099805

(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?
51	INV MGMT	32140	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 EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN	B Three-digit plan number (PN) ▶	333
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA	D Employer Identification Number (EIN) 35-2025429	

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:	THE GUARDIAN SEPARATE ACCOUNT T
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b Name of sponsor of entity listed in (a):	THE GUARDIAN INSURANCE & ANNUITY CO., INC.
---	--

c EIN-PN 13-2656036-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6910111
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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:	
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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:	
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b Name of sponsor of entity listed in (a):	
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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:	
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b Name of sponsor of entity listed in (a):	
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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:	
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b Name of sponsor of entity listed in (a):	
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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:	
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b Name of sponsor of entity listed in (a):	
---	--

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

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

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

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

SCHEDULE H (Form 5500) 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
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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>EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>333</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA</u>	D Employer Identification Number (EIN) <u>35-2025429</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	30496	58297
	(2) Participant contributions	1b(2)	9031	11666
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	201642	165139
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)	6437473	6910111
	(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)		
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	76027	80227
	(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	6754669	7225440

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	2493	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2493	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6752176	7225440
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	138526	
(B) Participants	2a(1)(B)	344706	
(C) Others (including rollovers)	2a(1)(C)	19722	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		502954

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)	8542	
(F) Other	2b(1)(F)	1545	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10087

(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		884655
(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		
d Total income. Add all income amounts in column (b) and enter total	2d		1397696

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	230221	
(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)		230221
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)	34540	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		34540
j Total expenses. Add all expense amounts in column (b) and enter total	2j		264761

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1132935
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		659671

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: LTS CPA GROUP, LLC

(2) EIN: 27-3126302

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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)
NIIC INC. 401(K) PLAN	35-2097779	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>EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>333</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMPLOYERS ADMINISTRATIVE SERVICES OF INDIANA</u>	D Employer Identification Number (EIN) <u>35-2025429</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>13-2656036</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ 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
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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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): _____

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Financial Statements

Years Ended December 31, 2013 and 2012

INDEX

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INDEPENDENT AUDITORS' REPORT

To the Administrator
**Employer's Administrative Services of
Indiana Retirement Plan**
Fort Wayne, Indiana

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **Employer's Administrative Services of Indiana Retirement Plan**, which comprise 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

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investments, investment transactions and related income, and the schedules of assets held for investment purposes and reportable transactions which were certified by Guardian Insurance & Annuity Company, Inc., the custodian of the Plan's investment assets, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification 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

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

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.

LTS CPA Group, LLC

LTS CPA Group, LLC

Fort Wayne, Indiana
September 24, 2014

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Statements of Net Assets Available for Benefits December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS:		
Investments at fair value (Notes B and C):		
Pooled separate accounts	\$ 6,910,111	\$ 6,437,473
Guaranteed fixed account	80,227	76,027
Total Investments	<u>6,990,338</u>	<u>6,513,500</u>
Receivables:		
Employer's contribution	58,297	30,496
Participants' contributions	11,666	9,031
Notes receivable from participants	165,139	201,642
	<u>235,102</u>	<u>241,169</u>
 Total Assets	 <u>7,225,440</u>	 <u>6,754,669</u>
LIABILITIES:		
Excess contributions payable	-	-
Miscellaneous payables	-	2,493
 Total Liabilities	 <u>-</u>	 <u>2,493</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 7,225,440</u>	 <u>\$ 6,752,176</u>

The accompanying notes are an integral part of these financial statements.

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

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

ADDITIONS:

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income:

Net investment gain (loss) from pooled separate accounts	\$ 884,655
Interest	10,087
	<u>894,742</u>

Contributions:

Employer's	138,526
Participants'	344,706
Participants' rollovers	19,722
	<u>502,954</u>
Total Additions	<u>1,397,696</u>

DEDUCTIONS:

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	230,221
Administrative expenses	34,540
Transfers from plan	659,671
Total Deductions	<u>924,432</u>

NET INCREASE (DECREASE)	473,264
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Net assets available for plan benefits - beginning of year	<u>6,752,176</u>
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NET ASSETS AVAILABLE FOR PLAN BENEFITS - END OF YEAR	<u>\$ 7,225,440</u>
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The accompanying notes are an integral part of these financial statements.

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Notes to Financial Statements December 31, 2013 and 2012

NOTE A. DESCRIPTION OF PLAN

The following description of the Employer's Administrative Services of Indiana (Employer) Retirement Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. Employer means severally, all co-employers who participate in the Employer's Administrative Services of Indiana Retirement Plan.

General

The Plan is a defined contribution plan covering all employees of the Employers who have one year of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may contribute up to the maximum allowed by law of their annual wages. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various insurance company pooled separate accounts and an insurance company general account as investment options for participants. A matching contribution at a rate established by the board of directors may be contributed by the Employers.

Additional amounts may be contributed at the option of the Employers' board of directors. Professional fees associated with plan administration can be paid by the Plan or the Company, at the Company's discretion.

Participant Accounts

Each participant's account is credited with the participant's contribution and the Employers' matching contribution. The participant's account is also credited with an allocation of the Employers' profit sharing contributions and Plan earnings. Forfeitures are used to reduce employer contributions.

Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Notes to Financial Statements (Continued) December 31, 2013 and 2012

NOTE A. DESCRIPTION OF PLAN (continued)

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. Vesting varies from employer to employer, but generally a participant is 20 percent vested after 2 years of credited service, 40 percent after 3 years, 60 percent after 4 years, 80 percent after 5 years, and 100 percent after 6 years.

Notes Receivable from Participants

Participants may 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. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes fund. Loans must be repaid, plus interest, within 5 years and must be amortized over the period of the loan with payments to be made at least quarterly. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates.

Payment of Benefits

On termination of service, participants shall be entitled to receive their accrued benefit as a cash lump sum payment. Forfeitures shall be used to reduce future employer contributions.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management Evaluation

Subsequent events were evaluated through September 24, 2014, which is the date the financial statements were available to be issued.

Basis of Accounting

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

Estimates

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

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Notes to Financial Statements (Continued) December 31, 2013 and 2012

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the plan document.

Investment Valuation

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Administrative expenses are paid by the Plan or the Company, at the Company's discretion.

NOTE C. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes 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 fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Notes to Financial Statements (Continued) December 31, 2013 and 2012

NOTE C. FAIR VALUE MEASUREMENTS (continued)

Pooled Separate Accounts

The fair value of investments in pooled separate accounts managed by Guardian Insurance & Annuity Company, Inc. is based on the market value of the underlying investments, which represents the net asset value of shares held by the Plan at year end. The pooled separate accounts are classified within Level 2 of the valuation hierarchy.

Guaranteed Fixed Account

These investments are made by the Plan in an Unallocated Group Variable Annuity Contract which are invested in the general assets of Guardian Insurance & Annuity Company, Inc. who guarantees a fixed interest rate. The guaranteed fixed account is classified within Level 3 of the valuation hierarchy.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013 and 2012:

	As of December 31, 2013		
	Fair Value	Level 2	Level 3
Investments at fair value			
Pooled separate accounts:			
Amer Cent Inflation Adj Bond	\$ 125,591	\$ 125,591	
American Century Money Market	113	113	
American Century Equity Income	109,285	109,285	
American Century Div Bond	8,946	8,946	
American Century Mid Cap Value	316,306	316,306	
Blackrock Capital Appreciation	646	646	
Blackrock Equity Dividend Fund	70,472	70,472	
Blackrock Global Allocation	75,332	75,332	
Columbia Dividend Income	1,481	1,481	
Columbia Mid Cap Growth	329	329	
Dodge & Cox International	11,310	11,310	
Dodge & Cox Stock	21,113	21,113	
Dreyfus Opportunistic Midcap Val	1,532	1,532	
Fidelity High Income Advantage	21,127	21,127	
Fidelity New Insights Fund	45,218	45,218	

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Notes to Financial Statements (Continued) December 31, 2013 and 2012

NOTE C. FAIR VALUE MEASUREMENTS (continued)

	As of December 31, 2013		
	Fair Value	Level 2	Level 3
Franklin Growth Fund	\$ 37,895	\$ 37,895	
Goldman Sachs Mid Cap Value	3,190	3,190	
Goldman Sachs Short-Dur Gov't	1,162	1,162	
Goldman Sachs Small Cap Value	11,085	11,085	
Invesco Small Cap Equity Fund	250,253	250,253	
Ivy Asset Strategy	5,637	5,637	
Ivy Mid Cap Growth Fund	1,020	1,020	
Ivy Small Cap Growth Fund	533	533	
JPMorgan Mid Cap Growth Fund	39,483	39,483	
Janus Balanced Fund	11,914	11,914	
Lord Abbett Developing Growth	568	568	
Lord Abbett Short Duration	1,762	1,762	
MFS International Growth Fund	79,859	79,859	
PIMCO Short-Term Fund	22,445	22,445	
PIMCO Total Return Fund	95,640	95,640	
RS Investment Quality Bond	681	681	
SSgA Russell SC Index SL Fund	131,161	131,161	
SSgA S&P 500 Index SL Fund	184,363	184,363	
SSgA S&P MC Index SL Fund	94,166	94,166	
SSgA Short Term Investment Fund	45,912	45,912	
SSgA U.S. Bond Index SL Fund	14,359	14,359	
Stadion Balanced Fund	775,543	775,543	
Stadion Capital Preservation	106,488	106,488	
Stadion Conservative Fund	77,612	77,612	
Stadion Growth Fund	1,320,431	1,320,431	
Stadion Moderate Growth Fund	2,080,734	2,080,734	
T. Rowe Price Capital Appr	74,840	74,840	
T. Rowe Price Equity Income	11,772	11,772	
T. Rowe Price Growth Stock	97,128	97,128	
T. Rowe Price Retirement 2050	29,191	29,191	
T. Rowe Price Real Estate Fund	141,090	141,090	
T. Rowe Price Retirement Income	4,275	4,275	
T. Rowe Price Retirement 2010	121,309	121,309	
T. Rowe Price Retirement 2020	615	615	
T. Rowe Price Retirement 2030	11,141	11,141	
T. Rowe Price Retirement 2040	72,211	72,211	

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Notes to Financial Statements (Continued) December 31, 2013 and 2012

NOTE C. FAIR VALUE MEASUREMENTS (continued)

	As of December 31, 2013		
	Fair Value	Level 2	Level 3
Templeton Foreign	\$ 66,900	\$ 66,900	\$
Templeton Global Bond	47,658	47,658	
WellsFargo Adv Emerg Mrks Eqty	29,284	29,284	
Guaranteed Fixed Account	80,227		80,227
Total Investments at Fair Value	\$ 6,990,338	\$ 6,910,111	\$ 80,227

	As of December 31, 2012	
	Fair Value	Level 2
Investments at fair value		
Pooled separate accounts:		
AllianceBernstein Discvr Value	\$ 62	\$ 62
AllianceBernstein Global Bond	20	20
Amer Cent Inflation Adj Bond	130,421	130,421
American Century Money Market	441,233	441,233
American Century Equity Income	88,976	88,976
American Century Div Bond	8,697	8,697
American Century Mid Cap Value	44,082	44,082
Benefit Stadion Conserv ETF	79,661	79,661
Benefit Stadion Moderate ETF	1,351,855	1,351,855
Benefit Stadion Growth ETF	495,482	495,482
Blackrock Basic Value	422	422
Blackrock Capital Appreciation	423	423
Blackrock Equity Dividend Fund	53,690	53,690
Blackrock Global Allocation	60,605	60,605
Columbia Dividend Income	391	391
Columbia Emerging Markets Bond	21	21
Columbia International Value	82	82
DFA US Targeted Value	146	146
Davis Financial Fund	40	40
Dodge & Cox International	6,367	6,367
Dodge & Cox Stock	11,216	11,216
Dreyfus Opportunistic Midcap Val	723	723
Fidelity High Income Advantage	17,915	17,915
Fidelity New Insights Fund	8,520	8,520

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Notes to Financial Statements (Continued) December 31, 2013 and 2012

NOTE C. FAIR VALUE MEASUREMENTS (continued)

	As of December 31, 2012		
	Fair Value	Level 2	Level 3
Fidelity Small Cap Fund	\$ 173,123	\$ 173,123	
Franklin Growth Fund	25,752	25,752	
Goldman Sachs Mid Cap Value	2,261	2,261	
Goldman Sachs Short-Dur Gov't	1,168	1,168	
Goldman Sachs Small Cap Value	6,531	6,531	
Ivy Asset Strategy	4,369	4,369	
Ivy Mid Cap Growth Fund	272	272	
Ivy Small Cap Growth Fund	173	173	
JPMorgan Mid Cap Growth Fund	24,950	24,950	
Janus Balanced Fund	9,289	9,289	
Janus Forty Fund	49,978	49,978	
Janus Overseas Fund	62,250	62,250	
Lord Abbett Developing Growth	317	317	
Lord Abbett Total Return Fund	98,978	98,978	
MFS International Growth Fund	8,825	8,825	
PIMCO Short-Term Fund	120,233	120,233	
PIMCO Total Return Fund	87,683	87,683	
Perkins MidCap Value Fund	194,699	194,699	
RS Emerging Markets Fund	27,612	27,612	
RS Investment Quality Bond	316	316	
RS Duration Bond Fund	19	19	
SSgA Int'l Index SL Fund	368,881	368,881	
SSgA Russell SC Index SL Fund	248,552	248,552	
SSgA S&P 500 Index SL Fund	1,142,485	1,142,485	
SSgA Short Term Investment Fund	42,397	42,397	
SSgA U.S. Bond Index SL Fund	504,607	504,607	
T. Rowe Price Capital Appr	810	810	
T. Rowe Price Equity Income	8,814	8,814	
T. Rowe Price Growth Stock	15,006	15,006	
T. Rowe Price Retirement 2050	40	40	
T. Rowe Price Real Estate Fund	124,710	124,710	
T. Rowe Price Short Term Bond	1,521	1,521	
T. Rowe Price Retirement Income	3,705	3,705	
T. Rowe Price Retirement 2010	105,628	105,628	
T. Rowe Price Retirement 2020	278	278	
T. Rowe Price Retirement 2030	12,919	12,919	
T. Rowe Price Retirement 2040	66,664	66,664	

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Notes to Financial Statements (Continued) December 31, 2013 and 2012

NOTE C. FAIR VALUE MEASUREMENTS (continued)

	As of December 31, 2012		
	Fair Value	Level 2	Level 3
Templeton Foreign	\$ 48,964	\$ 48,964	\$
Templeton Global Bond	41,644	41,644	
Guaranteed Fixed Account	76,027		76,027
Total Investments at Fair Value	\$ 6,513,500	\$ 6,437,473	\$ 76,027

The following tables reconcile the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the guaranteed fixed account with the insurance company for the years ended December 31, 2013 and 2012:

	2013	2012
Beginning balance	\$ 76,027	\$ 71,982
Contributions	2,655	2,574
Interest	1,545	1,471
Transfers from separate account	-	-
Distributions	-	-
Transfers to separate account	-	-
Ending balance	\$ 80,227	\$ 76,027

The Plan's policy is to recognize transfers into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer.

The Plan's investments (including investments bought, sold and held during the year) appreciated (depreciated) in value by \$884,655 and \$634,096 in 2013 and 2012 as follows:

	2013	2012
Pooled separate accounts	\$ 884,655	\$ 634,096
Net Change In Fair Value	\$ 884,655	\$ 634,096

EMPLOYER'S ADMINISTRATIVE SERVICES OF INDIANA RETIREMENT PLAN

Notes to Financial Statements (Continued) December 31, 2013 and 2012

NOTE D. PLAN TERMINATION

Although it has not expressed any intent to do so, the Employers have the right under the Plan to discontinue their contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of plan termination, the account of each affected participant would become irrevocably vested and each participant would be paid the entire amount in the account of the participant.

NOTE E. TAX STATUS

The Internal Revenue Service has determined and informed the sponsor of the volume submitter plan of which the Company has adopted by letter dated March 31, 2008, that the volume submitter document is designed in accordance with the applicable sections of the Internal Revenue Code. The plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE F. DISTRIBUTIONS TO TERMINATED PARTICIPANTS

The Plan holds assets allocated to the accounts of participants who were terminated as of the end of the plan year. As of December 31, 2013, the vested amounts in these accounts total \$2,874,144.

NOTE G. RISKS AND UNCERTAINTIES

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

**EMPLOYER'S ADMINISTRATIVE SERVICES
OF INDIANA RETIREMENT PLAN**

**Schedule of Assets Held for Investment Purposes
December 31, 2013**

**Plan Name: Employer's Administrative Services of
Indiana Retirement Plan**

Plan Sponsor: Employer's Administrative Services of Indiana, LLC
Plan Number: 333
EIN: 35-2025429

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR - ATTACHMENT FOR SCHEDULE H, LINE 4I

(A)	IDENTITY OF ISSUE (B)	DESCRIPTION OF INVESTMENT (C)	Cost (D)	Current Value (E)
*	Guardian Insurance & Annuity Co., Inc.	Amer Cent Inflation Adj Bond	132,232	125,591
*	Guardian Insurance & Annuity Co., Inc.	American Century Money Market	113	113
*	Guardian Insurance & Annuity Co., Inc.	American Century Equity Income	73,197	109,285
*	Guardian Insurance & Annuity Co., Inc.	American Century Div Bond	8,068	8,946
*	Guardian Insurance & Annuity Co., Inc.	American Century Mid Cap Value	267,964	316,306
*	Guardian Insurance & Annuity Co., Inc.	Blackrock Capital Appreciation	476	646
*	Guardian Insurance & Annuity Co., Inc.	Blackrock Equity Dividend Fund	45,619	70,472
*	Guardian Insurance & Annuity Co., Inc.	Blackrock Global Allocation	60,896	75,332
*	Guardian Insurance & Annuity Co., Inc.	Columbia Dividend Income	1,274	1,481
*	Guardian Insurance & Annuity Co., Inc.	Columbia Mid Cap Growth	305	329
*	Guardian Insurance & Annuity Co., Inc.	Dodge & Cox International	8,538	11,310
*	Guardian Insurance & Annuity Co., Inc.	Dodge & Cox Stock	14,435	21,113
*	Guardian Insurance & Annuity Co., Inc.	Dreyfus Opportunistic Midcap Val	1,123	1,532
*	Guardian Insurance & Annuity Co., Inc.	Fidelity High Income Advantage	15,248	21,127
*	Guardian Insurance & Annuity Co., Inc.	Fidelity New Insights Fund	35,856	45,218
*	Guardian Insurance & Annuity Co., Inc.	Franklin Growth Fund	25,158	37,895
*	Guardian Insurance & Annuity Co., Inc.	Goldman Sachs Mid Cap Value	1,907	3,190
*	Guardian Insurance & Annuity Co., Inc.	Goldman Sachs Short-Dur Gov't	1,143	1,162
*	Guardian Insurance & Annuity Co., Inc.	Goldman Sachs Small Cap Value	7,059	11,085
*	Guardian Insurance & Annuity Co., Inc.	Invesco Small Cap Equity Fund	205,907	250,253
*	Guardian Insurance & Annuity Co., Inc.	Ivy Asset Strategy	4,400	5,637
*	Guardian Insurance & Annuity Co., Inc.	Ivy Mid Cap Growth Fund	849	1,020
*	Guardian Insurance & Annuity Co., Inc.	Ivy Small Cap Growth Fund	425	533
*	Guardian Insurance & Annuity Co., Inc.	JPMorgan Mid Cap Growth Fund	25,627	39,483
*	Guardian Insurance & Annuity Co., Inc.	Janus Balanced Fund	9,939	11,914
*	Guardian Insurance & Annuity Co., Inc.	Lord Abbett Developing Growth	363	568
*	Guardian Insurance & Annuity Co., Inc.	Lord Abbett Short Duration	1,752	1,762
*	Guardian Insurance & Annuity Co., Inc.	MFS International Growth Fund	72,537	79,859
*	Guardian Insurance & Annuity Co., Inc.	PIMCO Short-Term Fund	21,912	22,445
*	Guardian Insurance & Annuity Co., Inc.	PIMCO Total Return Fund	86,189	95,640
*	Guardian Insurance & Annuity Co., Inc.	RS Investment Quality Bond	679	681

See Independent Auditors' Report

**EMPLOYER'S ADMINISTRATIVE SERVICES
OF INDIANA RETIREMENT PLAN**

**Schedule of Assets Held for Investment Purposes (Continued)
December 31, 2013**

Plan Name: Employer's Administrative Services of
Indiana Retirement Plan

Plan Sponsor: Employer's Administrative Services of Indiana, LLC
Plan Number: 333
EIN: 35-2025429

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR - ATTACHMENT FOR SCHEDULE H, LINE 4i

(A)	IDENTITY OF ISSUE (B)	DESCRIPTION OF INVESTMENT (C)	Cost (D)	Current Value (E)
*	Guardian Insurance & Annuity Co., Inc.	SSgA Russell SC Index SL Fund	110,643	131,161
*	Guardian Insurance & Annuity Co., Inc.	SSgA S&P 500 Index SL Fund	145,708	184,363
*	Guardian Insurance & Annuity Co., Inc.	SSgA S&P MC Index SL Fund	89,670	94,166
*	Guardian Insurance & Annuity Co., Inc.	SSgA Short Term Investment Fund	47,166	45,912
*	Guardian Insurance & Annuity Co., Inc.	SSgA U.S. Bond Index SL Fund	13,630	14,359
*	Guardian Insurance & Annuity Co., Inc.	Stadion Balanced Fund	739,254	775,543
*	Guardian Insurance & Annuity Co., Inc.	Stadion Capital Preservation	106,764	106,488
*	Guardian Insurance & Annuity Co., Inc.	Stadion Conservative Fund	76,653	77,612
*	Guardian Insurance & Annuity Co., Inc.	Stadion Growth Fund	1,187,078	1,320,431
*	Guardian Insurance & Annuity Co., Inc.	Stadion Moderate Growth Fund	1,926,890	2,080,734
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Capital Appr	74,353	74,840
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Equity Income	9,107	11,772
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Growth Stock	71,562	97,128
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2050	28,296	29,191
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Real Estate Fund	136,383	141,090
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement Income	3,407	4,275
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2010	90,225	121,309
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2020	521	615
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2030	7,899	11,141
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2040	50,597	72,211
*	Guardian Insurance & Annuity Co., Inc.	Templeton Foreign	53,162	66,900
*	Guardian Insurance & Annuity Co., Inc.	Templeton Global Bond	43,770	47,658
*	Guardian Insurance & Annuity Co., Inc.	WellsFargo Adv Emerg Mrks Eqty	27,707	29,284
*	Guardian Insurance & Annuity Co., Inc.	Guaranteed Fixed	75,094	80,227
*	Participant Loans	4.00% - 6.25%		165,139

See Independent Auditors' Report

**EMPLOYER'S ADMINISTRATIVE SERVICES
OF INDIANA RETIREMENT PLAN**

Schedule of Reportable Transactions
December 31, 2013

Plan Name: Employer's Administrative Services of
Indiana Retirement Plan

Plan Sponsor: Employer's Administrative Services of Indiana, LLC
Plan Number: 333
EIN: 35-2025429

SCHEDULE OF REPORTABLE TRANSACTIONS - ATTACHMENT FOR SCHEDULE H, LINE 4j

IDENTITY OF PARTY INVOLVED (A)	DESCRIPTION OF ASSETS (B)	PURCHASE PRICE (C)	SELLING PRICE (D)	LEASE RENTAL (E)	EXPENSES INCURRED (F)	COST OF ASSET (G)	VALUE OF ASSET ON TRANSACTION DATE (H)	NET GAIN(LOSS) (I)
GUARDIAN INS	Disb Fund 1P	0	10	N/A	N/A	349,268	349,171	(97)
GUARDIAN INS	Misc Fund H2	0	11	N/A	N/A	1,339,691	1,483,711	144,020
GUARDIAN INS	Misc Fund H3	0	11	N/A	N/A	403,510	451,373	47,863
GUARDIAN INS	Misc Fund 89	0	15	N/A	N/A	336,452	374,308	37,856
GUARDIAN INS	Misc Fund 87	0	16	N/A	N/A	823,943	1,111,157	287,214
GUARDIAN INS	Misc Fund 91	0	15	N/A	N/A	406,321	454,077	47,756
GUARDIAN INS	Misc Fund H7	11	0	N/A	N/A	814,658	814,658	0
GUARDIAN INS	Misc Fund H5	13	0	N/A	N/A	1,147,433	1,147,433	0
GUARDIAN INS	Misc Fund H6	13	0	N/A	N/A	2,178,635	2,178,635	0

See Independent Auditors' Report

**EMPLOYER'S ADMINISTRATIVE SERVICES
OF INDIANA RETIREMENT PLAN**

Schedule of Assets Held for Investment Purposes
December 31, 2013

**Plan Name: Employer's Administrative Services of
Indiana Retirement Plan**

Plan Sponsor: Employer's Administrative Services of Indiana, LLC
Plan Number: 333
EIN: 35-2025429

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR - ATTACHMENT FOR SCHEDULE H, LINE 4i

(A)	IDENTITY OF ISSUE (B)	DESCRIPTION OF INVESTMENT (C)	Cost (D)	Current Value (E)
*	Guardian Insurance & Annuity Co., Inc.	Amer Cent Inflation Adj Bond	132,232	125,591
*	Guardian Insurance & Annuity Co., Inc.	American Century Money Market	113	113
*	Guardian Insurance & Annuity Co., Inc.	American Century Equity Income	73,197	109,285
*	Guardian Insurance & Annuity Co., Inc.	American Century Div Bond	8,068	8,946
*	Guardian Insurance & Annuity Co., Inc.	American Century Mid Cap Value	267,964	316,306
*	Guardian Insurance & Annuity Co., Inc.	Blackrock Capital Appreciation	476	646
*	Guardian Insurance & Annuity Co., Inc.	Blackrock Equity Dividend Fund	45,619	70,472
*	Guardian Insurance & Annuity Co., Inc.	Blackrock Global Allocation	60,896	75,332
*	Guardian Insurance & Annuity Co., Inc.	Columbia Dividend Income	1,274	1,481
*	Guardian Insurance & Annuity Co., Inc.	Columbia Mid Cap Growth	305	329
*	Guardian Insurance & Annuity Co., Inc.	Dodge & Cox International	8,538	11,310
*	Guardian Insurance & Annuity Co., Inc.	Dodge & Cox Stock	14,435	21,113
*	Guardian Insurance & Annuity Co., Inc.	Dreyfus Opportunistic Midcap Val	1,123	1,532
*	Guardian Insurance & Annuity Co., Inc.	Fidelity High Income Advantage	15,248	21,127
*	Guardian Insurance & Annuity Co., Inc.	Fidelity New Insights Fund	35,856	45,218
*	Guardian Insurance & Annuity Co., Inc.	Franklin Growth Fund	25,158	37,895
*	Guardian Insurance & Annuity Co., Inc.	Goldman Sachs Mid Cap Value	1,907	3,190
*	Guardian Insurance & Annuity Co., Inc.	Goldman Sachs Short-Dur Gov't	1,143	1,162
*	Guardian Insurance & Annuity Co., Inc.	Goldman Sachs Small Cap Value	7,059	11,085
*	Guardian Insurance & Annuity Co., Inc.	Invesco Small Cap Equity Fund	205,907	250,253
*	Guardian Insurance & Annuity Co., Inc.	Ivy Asset Strategy	4,400	5,637
*	Guardian Insurance & Annuity Co., Inc.	Ivy Mid Cap Growth Fund	849	1,020
*	Guardian Insurance & Annuity Co., Inc.	Ivy Small Cap Growth Fund	425	533
*	Guardian Insurance & Annuity Co., Inc.	JPMorgan Mid Cap Growth Fund	25,627	39,483
*	Guardian Insurance & Annuity Co., Inc.	Janus Balanced Fund	9,939	11,914
*	Guardian Insurance & Annuity Co., Inc.	Lord Abbett Developing Growth	363	568
*	Guardian Insurance & Annuity Co., Inc.	Lord Abbett Short Duration	1,752	1,762
*	Guardian Insurance & Annuity Co., Inc.	MFS International Growth Fund	72,537	79,859
*	Guardian Insurance & Annuity Co., Inc.	PIMCO Short-Term Fund	21,912	22,445
*	Guardian Insurance & Annuity Co., Inc.	PIMCO Total Return Fund	86,189	95,640
*	Guardian Insurance & Annuity Co., Inc.	RS Investment Quality Bond	679	681

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**EMPLOYER'S ADMINISTRATIVE SERVICES
OF INDIANA RETIREMENT PLAN**

Schedule of Assets Held for Investment Purposes (Continued)
December 31, 2013

Plan Name: Employer's Administrative Services of
Indiana Retirement Plan

Plan Sponsor: Employer's Administrative Services of Indiana, LLC
Plan Number: 333
EIN: 35-2025429

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR - ATTACHMENT FOR SCHEDULE H, LINE 4i

(A)	IDENTITY OF ISSUE (B)	DESCRIPTION OF INVESTMENT (C)	Cost (D)	Current Value (E)
*	Guardian Insurance & Annuity Co., Inc.	SSgA Russell SC Index SL Fund	110,643	131,161
*	Guardian Insurance & Annuity Co., Inc.	SSgA S&P 500 Index SL Fund	145,708	184,363
*	Guardian Insurance & Annuity Co., Inc.	SSgA S&P MC Index SL Fund	89,670	94,166
*	Guardian Insurance & Annuity Co., Inc.	SSgA Short Term Investment Fund	47,166	45,912
*	Guardian Insurance & Annuity Co., Inc.	SSgA U.S. Bond Index SL Fund	13,630	14,359
*	Guardian Insurance & Annuity Co., Inc.	Stadion Balanced Fund	739,254	775,543
*	Guardian Insurance & Annuity Co., Inc.	Stadion Capital Preservation	106,764	106,488
*	Guardian Insurance & Annuity Co., Inc.	Stadion Conservative Fund	76,653	77,612
*	Guardian Insurance & Annuity Co., Inc.	Stadion Growth Fund	1,187,078	1,320,431
*	Guardian Insurance & Annuity Co., Inc.	Stadion Moderate Growth Fund	1,926,890	2,080,734
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Capital Appr	74,353	74,840
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Equity Income	9,107	11,772
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Growth Stock	71,562	97,128
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2050	28,296	29,191
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Real Estate Fund	136,383	141,090
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement Income	3,407	4,275
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2010	90,225	121,309
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2020	521	615
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2030	7,899	11,141
*	Guardian Insurance & Annuity Co., Inc.	T. Rowe Price Retirement 2040	50,597	72,211
*	Guardian Insurance & Annuity Co., Inc.	Templeton Foreign	53,162	66,900
*	Guardian Insurance & Annuity Co., Inc.	Templeton Global Bond	43,770	47,658
*	Guardian Insurance & Annuity Co., Inc.	Wells Fargo Adv Emerg Mrks Eqty	27,707	29,284
*	Guardian Insurance & Annuity Co., Inc.	Guaranteed Fixed	75,094	80,227
*	Participant Loans	4.00% - 6.25%		165,139

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**EMPLOYER'S ADMINISTRATIVE SERVICES
OF INDIANA RETIREMENT PLAN**

Schedule of Reportable Transactions
December 31, 2013

Plan Name: Employer's Administrative Services of
Indiana Retirement Plan

Plan Sponsor: Employer's Administrative Services of Indiana, LLC
Plan Number: 333
EIN: 35-2025429

SCHEDULE OF REPORTABLE TRANSACTIONS - ATTACHMENT FOR SCHEDULE H, LINE 4j

IDENTITY OF PARTY INVOLVED (A)	DESCRIPTION OF ASSETS (B)	PURCHASE PRICE (C)	SELLING PRICE (D)	LEASE RENTAL (E)	EXPENSES INCURRED (F)	COST OF ASSET (G)	VALUE OF ASSET ON TRANSACTION DATE (H)	NET GAIN(LOSS) (I)
GUARDIAN INS	Disb Fund 1P	0	10	N/A	N/A	349,268	349,171	(97)
GUARDIAN INS	Misc Fund H2	0	11	N/A	N/A	1,339,691	1,483,711	144,020
GUARDIAN INS	Misc Fund H3	0	11	N/A	N/A	403,510	451,373	47,863
GUARDIAN INS	Misc Fund 89	0	15	N/A	N/A	336,452	374,308	37,856
GUARDIAN INS	Misc Fund 87	0	16	N/A	N/A	823,943	1,111,157	287,214
GUARDIAN INS	Misc Fund 91	0	15	N/A	N/A	406,321	454,077	47,756
GUARDIAN INS	Misc Fund H7	11	0	N/A	N/A	814,658	814,658	0
GUARDIAN INS	Misc Fund H5	13	0	N/A	N/A	1,147,433	1,147,433	0
GUARDIAN INS	Misc Fund H6	13	0	N/A	N/A	2,178,635	2,178,635	0

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