

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	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 DADE MOELLER & ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN	<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;">003</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/2005</td> </tr> </table>	1b Three-digit plan number (PN) ▶	003	1c Effective date of plan 01/01/2005	
1b Three-digit plan number (PN) ▶	003				
1c Effective date of plan 01/01/2005					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) DADE MOELLER & ASSOCIATES, INC. 1835 TERMINAL DRIVE, SUITE 200 RICHLAND, WA 99354	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 56-1858650</td> </tr> <tr> <td>2c Sponsor's telephone number 509-946-3652</td> </tr> <tr> <td>2d Business code (see instructions) 541600</td> </tr> </table>	2b Employer Identification Number (EIN) 56-1858650	2c Sponsor's telephone number 509-946-3652	2d Business code (see instructions) 541600	
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2c Sponsor's telephone number 509-946-3652					
2d Business code (see instructions) 541600					

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.	10/02/2014	ROSHELLE PAVLIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address DADE MOELLER & ASSOCIATES, INC. 1835 TERMINAL DRIVE, SUITE 200 RICHLAND, WA 99354		3b Administrator's EIN 56-1858650
		3c Administrator's telephone number 509-946-3652
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	203
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	145
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	16
d Subtotal. Add lines 6a , 6b , and 6c	6d	161
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	1
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	162
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	11
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 2O 2Q		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) 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 DADE MOELLER & ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 DADE MOELLER & ASSOCIATES, INC.	D Employer Identification Number (EIN) 56-1858650

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

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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)

CICOTTE LAW FIRM

7025 WEST GRANDRIDGE BLVD
SUITE B-2
KENNEWICK, WA 99336

(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?
29	NONE	16222	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

RANDALL & HURLEY, INC.

601 W RIVERSIDE AVE
SUITE 1600
SPOKANE, WA 99201

91-1661080

(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 64 17 30 50 60 64	NONE	12860	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BDO

601 W RIVERSIDE AVE
SUITE 900
SPOKANE, WA 99201

13-5381590

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	8492	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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 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>DADE MOELLER & ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>		B Three-digit plan number (PN) ► <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DADE MOELLER & ASSOCIATES, INC.</u>		D Employer Identification Number (EIN) <u>56-1858650</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	484242	449508
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	474362	378969
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	0	72395
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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(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)	3695551	3693053
(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	4654155	4593925

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	128545
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	128545

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4654155	4465380
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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)	447261	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)	213278	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		660539

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1403	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1403

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	452933	
(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)		452933

(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)		

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-758861	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-758861

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		356014

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	507214	
(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)		507214
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)	37575	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		37575
j Total expenses. Add all expense amounts in column (b) and enter total	2j		544789

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-188775
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☐ Yes ☒ No

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

(1) Name: BDO USA, LLP

(2) EIN: 13-5381590

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)

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>DADE MOELLER & ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DADE MOELLER & ASSOCIATES, INC.</u>	D Employer Identification Number (EIN) <u>56-1858650</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>20-4328847</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
-----------------	-------------------

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): _____



**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Financial Statements
(and supplementary information)
Years Ended December 31, 2013 and 2012

Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan

Financial Statements
(and supplementary information)
Years Ended December 31, 2013 and 2012

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

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Independent Auditor's Report

To the Plan Administrator
Dade Moeller & Associates, Inc. Employee Stock Ownership Plan
Richland, Washington

We have audited the accompanying financial statements of the Dade Moeller & Associates, Inc. Employee Stock Ownership Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Opinion

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

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year), as of December 31, 2013 and Schedule H, line 4j - Schedule of Reportable Transactions for the year ended December 31, 2013, are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

BDO USA, LLP

September 19, 2014

Financial Statements

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2013	2012
Assets		
Cash	\$ 449,508	\$ 484,242
Investments in Dade Moeller & Associates, Inc. common stock, at fair value	3,693,053	3,695,551
Employer contribution receivable	378,969	474,362
Dividends receivable	72,395	—
Total Assets	4,593,925	4,654,155
Liabilities		
Related Party Payable	128,315	—
Other Liabilities	230	—
Total Liabilities	128,545	—
Net Assets Available for Benefits	\$ 4,465,380	\$ 4,654,155

See accompanying notes to financial statements.

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	2013	2012
Additions		
Investment Income		
Dividend income	\$ 452,933	\$ 465,717
Interest income	1,403	654
Net depreciation in fair value of common stock	(758,861)	(518,740)
Total Investment Loss	(304,525)	(52,369)
Contributions		
Employer contributions	660,539	932,229
Total Additions to Net Assets	356,014	879,860
Deductions		
Distributions Paid to Participants	507,214	221,990
Administrative Expenses	37,575	—
Total Deductions to Net Assets	544,789	221,990
Net (Decrease) Increase in Net Assets Available for Benefits	(188,775)	657,870
Net Assets Available for Benefits, Beginning of Year	4,654,155	3,996,285
Net Assets Available for Benefits, End of year	\$ 4,465,380	\$ 4,654,155

See accompanying notes to financial statements.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

1. Summary of Accounting Policies

Basis of Accounting

The financial statements of the Dade Moeller & Associates, Inc. Employee Stock Ownership Plan (the “Plan”) are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition

The common stock of Dade Moeller & Associates, Inc. (the “Company” and the “Plan Sponsor”) is valued at fair value as determined by an independent appraiser meeting the requirements described in Section 401(a)(28) of the Internal Revenue Code of 1986, as amended (the “Code”). The fair value of the common stock as of the end of the year is based on the most recent per share valuation, which is performed as of July 1 of each year. See Notes 3 and 4 for further details. The per share fair value, as determined by an independent appraisal and discounted for lack of marketability and control was \$754.27 and \$949.27 and as of July 1, 2013 and 2012, respectively. These fair values represent the agreed upon price per share for which the Company will repurchase the shares from the ESOP Trust as of the years ended December 31, 2013 and 2012, respectively. Subsequent to December 31, 2013, the independent appraiser performed the semi-annual valuation of the stock as of January 1, 2014, and determined the per share value to be \$776.61.

The Company’s Shareholders’ Agreement permits the Board of Directors to delay the purchase or sale of Company shares in the event that a material change in circumstances occurs that would cause them to question the continuing validity of the most recent valuation. In December 2012 the Board of Directors determined that such an event had occurred. As a result no common stock purchases or sales were permitted until May 2013, when the January 1, 2013 valuation was received by the Company.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation or depreciation in the fair value of its investments, which consists of the realized gains or losses and the net unrealized appreciation or depreciation of those investments.

Income Tax Status

The Internal Revenue Service has determined and informed the Plan in a letter dated September 18, 2013, that the Plan constitutes a qualified plan and trust under applicable provisions of the Internal Revenue Code (“IRC” or “Code”). The Plan has been amended since receiving the determination letter; however, the Plan administrator and the Plan’s tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, there is no provision for income taxes reflected in the financial statements.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

Use of Estimates

The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make significant estimates and assumptions that affect the reported amounts of net assets available for plan benefits at the date of the financial statements and the changes in net assets available for plan benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan's investments consist primarily of the securities of the Plan Sponsor. Due to the level of risk associated with investment in the Company's common stock and uncertainties inherent in the estimations and assumptions used to determine the value of the Company's common stock, it is at least reasonably possible that changes in the value of the Company's common stock could 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.

Related Party Payables

From time to time, the Plan Sponsor will make payments on behalf of the Plan as allowed under the Department of Labor ("DOL") Prohibited Transaction Class Exemption 1980-26 Interest Free Loans to Plans. The provisions of this exemption allow the Plan Sponsors to make interest free, uncollateralized loans to the Plan in order to cover plan operating costs, including the payment of benefits in accordance with the terms of the Plan.

Recent Accounting Pronouncements

In July 2013, the FASB issued ASU 2013-09, Fair Value Measurement (Topic 820): Deferral of the Effective Date of Certain Disclosures for Nonpublic Employee Benefit Plans in Update No. 2011-04 (ASU 2013-09). It indefinitely defers the effective date of certain required disclosures in ASU 2011-04 of quantitative information about the significant unobservable inputs used in Level 3 fair value measurements of investments held by a nonpublic employee benefit plan in its plan sponsor's own nonpublic entity equity securities, including equity securities of its plan sponsor's nonpublic affiliated entities. The deferral was effective upon issuance of this ASU for the financial statements that have not been issued.

Reclassifications

Certain amounts in the 2012 financial statements have been reclassified to conform to the 2013 financial statement presentation. These reclassifications had no effect on net assets available for benefits as previously reported.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

2. Plan Description

Plan Description

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan Document for complete information.

The Company established the Plan effective as of January 1, 2005. The Plan was restated effective January 1, 2007. The Plan is designed to comply with Section 4975 (e)(7) of the Code, and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Plan Trustees are William E. Kennedy, Jr., Steven E. Merwin, Matthew P. Moeller, George F. Cicotte, and Roshelle Pavlin. The Plan Administrator is the "Shareholder Board," which is determined by the Board of Directors and is comprised of three members of the Company's Board of Directors. The Shareholder Board has the ability to delegate its day-to-day administrative responsibilities, and has done so by delegating these responsibilities to an employee of the human resources department. The records of participant account activity are processed and maintained by Randall & Hurley for the year.

Eligibility

Employees of the Company who are at least 21 years of age and who are classified as "full time" or "scheduled part time" are eligible to participate in the Plan.

Employer Contributions

Employer contributions to the Plan are made at the sole discretion of the Dade Moeller Board of Directors, including the discretion to forego a contribution for one or more Plan years. The Shareholder Board may elect investment options, including additional company stock, cash, or other investment funds. The Trustee may use employer contributions to purchase shares of the Company's stock and other prudent investments, or hold contributions in cash as determined by the Shareholder Board. For the year ended December 31, 2013 the Company contributed an amount equal to 6% of participants' gross wages, excluding bonuses, which totaled \$660,539. This consisted of \$447,261 in the form of cash and \$213,278 used by the Trustee to purchase shares of the Company's stock at fair value. For the year ended December 31, 2012 the Company contributed an amount equal to 6% of participants' gross wages, excluding bonuses, which totaled \$932,229. This consisted of \$788,359 in the form of cash and \$143,870 used by the Trustee to purchase shares of the Company's stock at fair value. Employees are not permitted to make contributions to the Plan.

Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. As of the Valuation Dates, each participant's account is credited with the allocation of plan earnings and dividends plus the Company's discretionary contribution and charged with administrative expenses, as applicable. The allocation of any dividends, expenses and earnings are made to each participant, pro rata, based on the participant's account balance as of the preceding Valuation Date as it bears to the total of all such participants as of that date.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

Allocations of contributions are made to each participant in the same ratio as the participant's eligible compensation bears to the aggregate annual eligible compensation of all participating employees. To share in an employer contribution, participants must be employed by the Company on the Valuation Date to which the contribution relates.

Vesting

Employer discretionary contributions and the earnings thereon vest as follows: 1 year of service – 0%; 2 years – 20%; 3 years – 50%; 4 years – 100%. An employee must complete 1,000 hours of service during a vesting computation period in order to receive credit for one year of service. Participants become fully vested at the age of 65, upon the participant's death, or upon permanent disability.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares in his or her account, less any shares previously diversified. In the sixth year, the participant may elect to increase that percentage to 50% of their total remaining account balance. The Trustee will make available at least three investment alternatives to Company stock or distribute directly to the participant an amount equal to the amount for which the participant may elect diversification. For the 2013 and 2012 Plan years there were no diversification transactions, as no Participant had 10 years of participation in the Plan.

Voting Rights

In most circumstances, the Trustee of the Plan will be entitled to vote on behalf of all the Company stock held by the Plan. However, if the vote relates to any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all assets of a trade or business, or a similar transaction, the participant will be entitled to direct the Trustee as to how the shares of Company stock allocated to the account are to be voted.

Forfeitures

Non-vested forfeited account balances are used to reduce the Company's discretionary contribution. At the Plan Administrator's discretion, forfeitures may also be used to restore the accounts of previously terminated participants who have been re-employed by the Company during the Plan year. For the years ended December 31, 2013 and 2012, forfeitures of \$136,119 and \$29,860, respectively, were used to reduce employer contributions. At December 31, 2013, there was no balance in the non-vested forfeiture account. At December 31, 2012, there was a balance in the non-vested forfeiture account of \$9,904.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

Payment of Benefits

The retirement benefit available under the Plan is payable upon termination of employment, attainment of normal retirement age of 65, death, or disability. A participant may elect to receive a lump-sum payment or elect a direct rollover to another retirement plan or some combination. No payments are required to be made in shares of the Company's stock because the Company is an S Corporation. Hardship withdrawals are not allowed under the provisions of the Plan. Benefits are recorded when paid.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

Administrative Expenses

All reasonable and necessary expenses of administering the Plan may be paid out of Plan assets. The Company may, however, pay all or any portion of the administrative expenses. For the year ended December 31, 2013, the Plan paid administrative expenses of \$37,575 relating to third party administrative services, valuation services, and legal fees. The expenses are allocated to the participant accounts based on their cash balances. For the year ended December 31, 2012, all administrative expenses had been paid by the Company.

3. Investments

The Plan's investments in Dade Moeller & Associates, Inc. common shares at December 31 are as follows:

<i>Year ended December 31,</i>	2013	2012
Number of shares	5,061.4220	3,893.0455
Cost	\$ 3,228,253	\$ 2,347,226
Market	\$ 3,693,053	\$ 3,695,551

Net depreciation in investments (realized and unrealized) was \$758,861 and \$518,740 for the years ended December 31, 2013 and 2012, respectively. The depreciation of the common stock is a direct result of the change in the valuation of the share price of the Company's common stock.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

4. Fair Value Measurements

The framework for defining and measuring fair value requires that one of three valuation methods be used to determine fair market value: the market approach, the income approach or the cost approach. To increase consistency and comparability in fair value measurements and related disclosures, the accounting standards also create a fair value hierarchy to prioritize the inputs to these valuation methods into the following three levels:

Basis of Fair Value Measurements:

- Level 1 inputs are a select class of observable inputs, based upon the quoted prices for identical instruments in active markets that are accessible as of the measurement date, and are to be used whenever available.
- Level 2 inputs are other types of observable inputs, such as quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are inactive; or other inputs that are observable or can be derived from or supported by observable market data. Level 2 inputs are to be used whenever Level 1 inputs are not available.
- Level 3 inputs are significantly unobservable, reflecting the reporting entity's own assumptions regarding what market participants would assume when pricing a financial instrument. Level 3 inputs are to only be used when Level 1 and Level 2 inputs are unavailable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Plan considers its investment in Dade Moeller & Associates, Inc. common stock as a Level 3 Investment.

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

The following table sets forth, by level within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2013 and 2012:

	Investment Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
December 31, 2013				
Cash	\$ 449,508	\$ —	\$ —	\$ 449,508
Dade Moeller & Associates, Inc. common stock	—	—	3,693,053	3,693,053
Total Investments at Fair Value	\$ 449,508	\$ —	\$ 3,693,053	\$ 4,142,561
December 31, 2012				
Cash	\$ 484,242	\$ —	\$ —	\$ 484,242
Dade Moeller & Associates, Inc. common stock	—	—	3,695,551	3,695,551
Total Investments at Fair Value	\$ 484,242	\$ —	\$ 3,695,551	\$ 4,179,793

The per share value of Dade Moeller & Associates, Inc. common stock is valued using a combination of the discounted cash flow (income approach) and guideline public company (market approach) valuation methodologies, which are level 3 inputs in the fair value hierarchy. There have been no changes in the methodologies used at December 31, 2013 and 2012.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, while the Plan believes its valuation method is appropriate, the use of different methodologies or assumptions to determine fair value could result in a different fair value measurement at the reporting date.

The following table sets forth a summary of changes in the fair value of the Plan's level 3 investment assets for the years ended December 31, 2013 and 2012:

<i>Year ended December 31,</i>	2013	2012
Balance , beginning of year	\$ 3,695,551	\$ 3,569,430
Realized and unrealized gains (losses), net	(758,861)	(518,740)
Purchase and share dividends	667,712	465,716
Contributions	88,651	179,145
Balance , end of year	\$ 3,693,053	\$ 3,695,551

Dade Moeller & Associates, Inc. Employee Stock Ownership Plan

Notes to Financial Statements

6. Party-in-Interest

The Plan invests in shares of the Company's common stock. The Company is the Plan Sponsor as defined by the Plan and therefore transactions made in the Company's stock qualify as party-in-interest. The Plan purchased 810.6224 non-ESOP shares of the Company stock for a total of \$611,209 during 2013. The Plan did not purchase any shares of the Company stock during 2012.

The Shareholder Board, which is comprised of William E. Kennedy, Jr., Steven E. Merwin, and Matthew P. Moeller, each members of the Company's Board of Directors, serve as the Administrator of the Plan. The Shareholder Board has the ability to delegate its day-to-day administrative responsibilities, and has done so by delegating these responsibilities to an employee of the human resources department. The records of participant account activity are processed and maintained by Randall & Hurley for the year. The members of the Shareholder Board are also participants in the Plan and therefore transactions with these individuals qualify as party-in-interest.

7. Subsequent Events

Subsequent to year end, the Company has reduced employer contributions to the Plan from 6% to 2%. The Company has evaluated subsequent events through the issuance of the financial statements on September 19, 2014, and determined that there are no additional subsequent events that require recognition or disclosure in these financial statements.

Supplementary Information

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

EIN: 56-1858650
Plan Number: 003
Form: 5500

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Dade Moeller & Associates, Inc. Umpqua Bank	5,061.4220 Shares of common stock Cash	\$ 3,228,213 449,508	\$ 3,693,053 449,508
Total Investments			\$ 3,677,721	\$ 4,142,561

* A party-in-interest as defined by ERISA.

**Dade Moeller & Associates, Inc.
Employee Stock Ownership Plan**

Schedule H, line 4j - Schedule of Reportable Transactions

EIN: 56-1858650
Plan Number: 003
Form: 5500

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (loss)
Series of Transactions:								
* Dade Moeller & Associates, Inc.	Common Stock	\$ 756,363	\$ -	\$ -	\$ -	\$ 756,363	\$ 756,363	\$ -

* A party-in-interest as defined by ERISA

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2013
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <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 DADE MOELLER & ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ►</td> <td>003</td> </tr> <tr> <td>1c Effective date of plan</td> <td>01/01/2005</td> </tr> </table>	1b Three-digit plan number (PN) ►	003	1c Effective date of plan	01/01/2005		
1b Three-digit plan number (PN) ►	003						
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2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) DADE MOELLER & ASSOCIATES, INC. 1835 TERMINAL DRIVE, SUITE 200 RICHLAND WA 99354	<table border="1"> <tr> <td>2b Employer Identification Number (EIN)</td> <td>56-1858650</td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td>509-946-3652</td> </tr> <tr> <td>2d Business code (see instructions)</td> <td>541600</td> </tr> </table>	2b Employer Identification Number (EIN)	56-1858650	2c Sponsor's telephone number	509-946-3652	2d Business code (see instructions)	541600
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2c Sponsor's telephone number	509-946-3652						
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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		10/2/14	Roshelle Pavlin
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address DADE MOELLER & ASSOCIATES, INC. 1835 TERMINAL DRIVE, SUITE 200 RICHLAND WA 99354	3b Administrator's EIN 56-1858650 3c Administrator's telephone number 509-946-3652																		
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN																		
5 Total number of participants at the beginning of the plan year	5 203																		
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 90%;"></td> </tr> <tr> <td>6a</td> <td style="text-align: right;">145</td> </tr> <tr> <td>6b</td> <td style="text-align: right;">0</td> </tr> <tr> <td>6c</td> <td style="text-align: right;">16</td> </tr> <tr> <td>6d</td> <td style="text-align: right;">161</td> </tr> <tr> <td>6e</td> <td style="text-align: right;">1</td> </tr> <tr> <td>6f</td> <td style="text-align: right;">162</td> </tr> <tr> <td>6g</td> <td style="text-align: right;">162</td> </tr> <tr> <td>6h</td> <td style="text-align: right;">11</td> </tr> </table>			6a	145	6b	0	6c	16	6d	161	6e	1	6f	162	6g	162	6h	11
6a	145																		
6b	0																		
6c	16																		
6d	161																		
6e	1																		
6f	162																		
6g	162																		
6h	11																		
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 20 2Q b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:																			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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)																		

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