Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
BORREGO SOLAR RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

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)

BORREGO SOLAR SYSTEMS, INC.

360 22ND STREET
SUITE 600
OAKLAND, CA 94612

2b Employer Identification Number (EIN)
81-0547865

2c Sponsor's telephone number
619-792-1197

2d Business code (see instructions)
238900

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.	10/06/2014	MARLISE KIMBERLY
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	134
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**	97
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	55
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	152
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	152
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	137
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	3
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[X]	1	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**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

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

A Name of plan
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

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.

1 Coverage Information:

(a) Name of insurance carrier

TRANSAMERICA LIFE INSURANCE COMPANY

(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
39-0989781	86231	996607-000	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
11364	

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

KEITH JAMES DUDUM
3505 MT DIABLO BLVD
LAFAYETTE, CA 94549-3813

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
11364			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		
	(c) Amount	**(d)** Purpose	**(e)** Organization code

(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	
5	Current value of plan's interest under this contract in separate accounts at year end	5	3461413

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.	6d	

Specify nature of costs ▶

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 ▶ STABLE VALUE

b	Balance at the end of the previous year			7b	306569
c	Additions: (1) Contributions deposited during the year	7c(1)	325146		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	6108		
	(4) Transferred from separate account	7c(4)	17275		
	(5) Other (specify below)	7c(5)	4050		
	▶ DEPOSIT OF INTEREST, LOAN REPAYMENT, MISC. DEPOSIT				
	(6)Total additions			7c(6)	352579
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	659148
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	20137		
	(2) Administration charge made by carrier	7e(2)	1836		
	(3) Transferred to separate account	7e(3)	74234		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	96207
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	562941

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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] 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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

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

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

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

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

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

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

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

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

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

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

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

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

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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(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 52 62 64 67	RECORDKEEPER	14132	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

DUDUM FINANCIAL & INS. SERVICES

22-3891987

(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?
22 23 53	BROKER	0	Yes [X] No [ ]	Yes [ ] No [X]	3145	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
DUDUM FINANCIAL & INS. SERVICES	21 23 53	3145

(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.
TRANSAMERICA LIFE INSURANCE COMPANY 39-0989781	MARKETING AND EXPENSE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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.

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

A Name of plan
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

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)

a Name of MTIA, CCT, PSA, or 103-12 IE: AEGON BALANCED RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

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)
39-0989781-119	P	79045

a Name of MTIA, CCT, PSA, or 103-12 IE: GOLDMAN SACHS MID-CAP OPPORTUN

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

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)
39-0989781-147	P	25770

a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES BOND RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

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)
39-0989781-150	P	48064

a Name of MTIA, CCT, PSA, or 103-12 IE: MORGAN STANLEY GROWTH RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

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)
39-0989781-166	P	29099

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER GLOBAL RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

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)
39-0989781-216	P	41502

a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS BALANCED INV OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

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)
39-0989781-394	P	20351

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS MID VALU

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

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)
39-0989781-427	P	39956

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS HIGH YIE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-434	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37105
a Name of MTIA, CCT, PSA, or 103-12 IE: CALVERT EQUITY PORTFOLIO INV O		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-439	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48732
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR SMALL CAP INV		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-445	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 52659
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS STOCK IN		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-587	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 357687
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS WASHINGTON MUTU		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-008	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 88199
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS FUNDAMENTAL INV		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-009	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30634
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN FLEX CAP GROWTH INV O		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-020	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 126726
a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO ADVANTAGE SMALL CA		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-021	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77693
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL SMALL CAP INDEX R		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-033	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 64070
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA INTERNATIONAL INDEX RET O		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-035	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 55820

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S&P MID CAP INDEX RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-036	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	88707
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA U.S. BOND INDEX RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-037	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3460
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT INC			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-047	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	56
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 201			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-048	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	56
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 202			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-049	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1109
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 203			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-050	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	285401
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 204			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-051	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1016748
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GRO			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-068	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	35375
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS SMALLCAP WORLD			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-069	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8799
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR LEVERAGED COM			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-072	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	91327

a Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN REAL ESTATE SECURITIES		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-075	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 34865
a Name of MTIA, CCT, PSA, or 103-12 IE: IVY SCIENCE & TECHNOLOGY INV O		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-082	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 99037
a Name of MTIA, CCT, PSA, or 103-12 IE: PRUDENTIAL JENNISON NATURAL RE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-084	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 114923
a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INVESTMENT GRADE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-086	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17222
a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER INTERNATIONAL BOND		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-089	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27316
a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER BOND RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-091	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31771
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD PACIFIC STOCK INDEX R		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-098	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8642
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL-CAP GROWTH INDE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-106	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32741
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 201		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-109	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 56
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 202		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-110	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 203		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-111	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1058
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 204		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-112	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 49295
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 205		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-113	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6795
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EQUITY DIVIDEND INV		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-124	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 117895
a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO ADVANTAGE PRECIOUS		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-126	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28012
a Name of MTIA, CCT, PSA, or 103-12 IE: THORNBURG INTERNATIONAL VALUE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-131	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46648
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN UTILITIES RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-267	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17766
a Name of MTIA, CCT, PSA, or 103-12 IE: NEUBERGER BERMAN GENESIS RET O		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-311	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12450
a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER PRO-MIX CONSE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-385	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2905
a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER PRO-MIX EXTEN		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-386	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3178

a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER PRO-MIX MAXIM

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-387	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50915

a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER PRO-MIX MODER

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-388	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 56

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 205

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-505	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3663

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)

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

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

A Name of plan
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(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)	37481	42199
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2215847	3461413
(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)	306569	562941
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	2559897	4066553
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2559897	4066553

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	348407	
	(B) Participants	2a(1)(B)	691662	
	(C) Others (including rollovers)	2a(1)(C)	53766	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1093835
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)	1493	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1493
	(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)		
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(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)		

		(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)		588309
(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		6108
d Total income. Add all **income** amounts in column (b) and enter total	2d		1689745
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	169032	
(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)		169032
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)	550	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	13507	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		14057
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		183089
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1506656
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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: CONSIDINE & CONSIDINE (2) EIN: 95-2694444

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		113
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		250000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

Part I Distributions

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

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

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

EIN(s): 42-6362604

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BORREGO SOLAR RETIREMENT
SAVINGS PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

BORREGO SOLAR RETIREMENT SAVINGS PLAN

		Pages
I.	Index	1
II.	Independent Auditor's Report	2 - 3
III.	Statements of Net Assets Available for Plan Benefits	4
IV.	Statements of Changes in Net Assets Available for Plan Benefits	5
V.	Notes to the Financial Statements	6 - 17
VI.	Required Supplemental Information:	
	- Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	18 - 21
	- Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	22

CONSIDINE & CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the
Borrego Solar Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Borrego Solar Retirement Savings Plan which comprise the statements of net assets available for plan benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our audits 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 section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Transamerica Retirement Services, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 amd 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

1501 FIFTH AVENUE, SUITE 400 · SAN DIEGO, CALIFORNIA 92101-3297
TEL 619-231-1977 · FAX 619-231-8244 · www.cccpa.com

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at the end of the year) and the schedule of delinquent participant contributions are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on 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 trustee, 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.

Considine & Considine

CONSIDINE & CONSIDINE
An Accountancy Corporation

September 24, 2014

BORREGO SOLAR RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
INVESTMENTS (Note 5)		
Pooled Separate Accounts	$ 3,461,413	$ 2,215,847
Investment Contract with Insurance Company (Note 6)	562,941	306,569
	4,024,354	2,522,416
RECEIVABLES		
Notes Receivable from Participants	42,199	37,481
Employer Contributions	113	-
	42,312	37,481
TOTAL ASSETS	4,066,666	2,559,897
LIABILITIES	-	-
NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE	4,066,666	2,559,897
Adjustment from fair value to contract value for fully benefit-responsive investment contract	-	-
NET ASSETS AVAILABLE FOR PLAN BENEFITS	$ 4,066,666	$ 2,559,897

See Accompanying Notes

BORREGO SOLAR SYSTEMS RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN NEXT ASSETS AVAILABLE FOR PLAN BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME (Note 5)		
Net Appreciation in Fair Value of Investments	$ 588,307	$ 203,587
Other Income from Investment Contract	6,108	4,347
	594,415	207,934
Interest Income on Notes Receivable from Participants	1,495	539
CONTRIBUTIONS		
Employee	691,662	564,023
Employer	348,520	320,916
Rollover	53,766	66,607
	1,093,948	951,546
TOTAL ADDITIONS	1,689,858	1,160,019
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits Paid to Participants	169,032	208,226
Administrative Costs (Note 3)	14,057	10,162
TOTAL DEDUCTIONS	183,089	218,388
NET INCREASE	1,506,769	941,631
NET ASSETS AVAILABLE FOR PLAN BENEFITS:		
BEGINNING OF YEAR	2,559,897	1,618,266
END OF YEAR	$ 4,066,666	$ 2,559,897

See Accompanying Notes

NOTE 1 DESCRIPTION OF PLAN

The following description of the Borrego Solar Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

GENERAL

The Plan is a single-employer, defined contribution plan under section 401(k) of the Internal Revenue Code, which covers all employees of Borrego Solar Systems, Inc. ("the Company") who are at least 18 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Participants are eligible to enroll in the Plan on the first day of the month following employment.

CONTRIBUTIONS

Contributions to the plan are made as follows:

1) Participants may contribute between 1% and 100% of their gross wages to the Plan, up to the Internal Revenue Service annual maximum limit of $17,500 and $17,000 ($23,000 and $22,500 for participants age 50 or older) for 2013 and 2012, respectively. These contributions may be in the form of pre-tax 401(k) deferrals or after tax Roth 401(k) elective deferrals. Participants may rollover or transfer amounts from other plans.

2) Effective January 1, 2012, the employer matches 100% of the deferral contributions up to 3% of the employee's total compensation, and will match 50% of the deferral contributions that exceed 3%, up to 5%. Overall, however the total employer matching contribution may not exceed 4% of the employee's total compensation. Previously, the Company made discretionary profit sharing contributions subject to a vesting schedule.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contributions and an allocation of the Company's contributions (subject to vesting), if any, and the Plan earnings. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

NOTE 1 DESCRIPTION OF PLAN (Continued)

VESTING

Participants are immediately vested in their contributions plus actual earnings thereon. Participants are 100% vested in the Company's matching contribution portion as received. Vesting in participant's accounts for profit sharing contributions made before January 1, 2012, vest at the following rate:

After 1 year of service	20%
After 2 years of service	40%
After 3 years of service	60%
After 4 years of service	80%
After 5 years of service	100%

INVESTMENT OPTIONS

Upon enrollment into the Plan, participants may direct their account balances in any investment alternatives approved by the trustee, including but not limited to savings and/or money market funds, stocks, bonds and mutual funds. All earnings and losses on the directed investments are credited directly to the participants' accounts.

PAYMENT OF BENEFITS

The current value of a participant's account(s) may be withdrawn to provide benefits in accordance with the terms of the Plan document. The withdrawal may be taken as a lump-sum payment or an alternate form of payment, if permitted under the Plan, at the time of distribution.

For purposes of determining whether or not a withdrawal is being used to provide benefits in accordance with the Plan document, the term "benefits" is limited to amounts becoming payable to the participant due to:

(A) Termination of Employment
(B) Retirement
(C) Disability
(D) Death
(E) In Service Distributions after 59.5 Years of Age

as defined in the Plan document.

NOTE 1 DESCRIPTION OF PLAN (Continued)

Withdrawals for reasons other than those listed above are allowed but may be subject to certain charges and adjustments.

In the event of a mandatory distribution greater than $1,000, but no more than $5,000, in accordance with the payment provisions of the Plan, if the Participant does not elect to have such distributions paid directly to an eligible retirement plan specified by the Participant in a direct rollover or to receive the distribution directly under any form of payment allowed under the Plan, then the distribution will be paid in a direct rollover to an individual retirement plan designated by the plan administrator. Mandatory distributions of $1,000 or less will be paid in cash as directed by the plan administrator, unless the Participant elects a direct rollover or elects to receive the distribution under another form permitted by the Plan.

NOTES RECEIVABLE FROM PARTICIPANTS

Plan loans to participants who have an account under the Plan are available. The loans are secured by the participant's vested account balance in the Plan and may not exceed 50% of the vested account balance or $50,000, whichever is less. The smallest loan amount available for withdrawal is $1,000.

FORFEITED ACCOUNTS

At December 31, 2013 and 2012, forfeited nonvested accounts totaled $0 and $6,413, respectively. In the event that nonvested accounts are forfeited, such accounts are used to reduce future employer contributions. Forfeitures used during 2013 totaled $14,944. There were no forfeitures used during 2012.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements have been prepared using the accrual method in conformity with generally accepted accounting principles.

Use of 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 could differ from those estimates.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments Valuation and Income Recognition - Investments are maintained in pooled separate accounts and in an investment contract and are stated at values certified by the institution that holds the Plan's assets as an investment manager and are under the custody of the Plan's trustee. Quoted market prices are used to value investments at fair value. Shares of mutual funds in pooled separate accounts are valued at the net asset value of shares held by the Plan at year end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis. At December 31, 2013 and 2012, there was no difference between the contract value and the fair value.

Fair Value Measurement - The Plan adopted accounting standards consistent with the FASB codification which defines fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measurements for all financial assets and liabilities.

Notes Receivable from Participants - Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Benefits - Benefits are recorded when paid.

Income Taxes - The pension plan is tax exempt under the Internal Revenue Code Section 401(A) and consequently pays no income tax.

The Plan obtained its latest determination letter in May 2008, in which the Internal Revenue Service stated that the Plan was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Therefore, no provision for income taxes have been included in the Plan's financial statements. Although the Plan has been amended since receiving the determination letter, 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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Plan follows accounting standards for uncertainty in income taxes recognized in the Plan's financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. It also provides guidance on derecognition and measurement of a tax position taken or to be taken in a tax return. As of December 31, 2013 and 2012, the Plan has not accrued interest or penalties related to uncertain tax positions. The Plan files tax returns in the U.S. Federal jurisdiction and is not subject to examination by U.S. tax authorities for the tax years prior to 2010.

NOTE 3 ADMINISTRATIVE EXPENSES

Some of the Plan's administrative expenses are paid by the Plan Sponsor. Amounts totaling $14,057 and $10,162 were paid directly by the Plan for fees related to asset management, benefits paid to participants and participant loans for the years ended December 31, 2013 and 2012, respectively.

NOTE 4 PLAN TERMINATION

Although it has not expressed any intent to do so, the Company may terminate the Plan at any time with respect to all participants by the adoption of an appropriate resolution by its owners. In the event of a complete termination of the Plan, the rights of all participants in their account balances accrued to the date of the termination are fully vested and not subject to forfeiture.

NOTE 5 INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEE

The following is information prepared and certified by Transamerica Retirement Services:

	2013	2012
Investment Contract at Fair Value:		
Transamerica Stable Value Option	$ 562,941	$ 306,569
Registered Investment Funds at Fair Value:		
AEGON Balanced	$ 79,045	$ 44,429
American Funds EuroPac Growth	35,375	36,708
American Funds Fundamental Investors	30,634	21,346
American Funds Smallcap World	8,799	5,730
American Funds Washington Mutual	88,199	63,753
BlackRock Equity Dividend	117,895	78,507
Calvert Equity Portfolio	48,732	46,954

NOTE 5 INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEE (Continued)

Fidelity Advisor Leveraged Company Stock	91,326	38,429
Fidelity Advisor Small Cap	52,659	48,088
Franklin Flex Cap Growth	126,726	80,239
Franklin Utilities	17,766	14,374
Goldman Sachs Mid-Cap Opportunities	25,770	10,616
Ivy Science and Technology	99,037	46,125
Janus Balanced Investment Option	20,351	9,068
Loomis Sayles Bond	48,064	32,507
Loomis Sayles Investment Grade Bond	17,222	10,419
Manning & Napier Pro-Mix Conservative Term	2,905	2,197
Manning & Napier Pro-Mix Extended Term	3,178	2,244
Manning & Napier Pro-Mix Maximum Term	50,914	31,767
Manning & Napier Pro-Mix Moderate Term	56	-
Morgan Stanley Growth	29,099	15,131
Neuberger Berman Genesis	12,450	7,182
Nuveen Real Estate Securities	34,865	19,599
Oppenheimer Global	41,501	17,287
Oppenheimer International Bond	27,316	16,355
Pioneer Bond	31,771	22,475
Prudential Jennison Natural Resources	114,923	79,593
SSgA International Stock Index	55,820	41,117
SSgA Mid-Cap Index	88,707	43,831
SSgA Russell Small Cap Index	64,070	16,453
SSgA U.S. Bond Index	3,460	3,039
Thornburg International Value	46,648	30,186
Transamerica Partners High Yield Bond	37,105	23,967
Transamerica Partners Mid Value	39,956	23,512
Transamerica Partners Stock Index	357,687	227,409
Vanguard Pacific Stock Index	8,642	22,774
Vanguard Small-Cap Growth Index	32,741	16,538
Vanguard Target Retirement 2010	56	-
Vanguard Target Retirement 2015	56	920
Vanguard Target Retirement 2020	57	-
Vanguard Target Retirement 2025	1,109	-
Vanguard Target Retirement 2030	1,058	95
Vanguard Target Retirement 2035	285,401	193,207
Vanguard Target Retirement 2040	49,295	16,075
Vanguard Target Retirement 2045	1,016,748	646,606

NOTE 5 INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEE (Continued)

Vanguard Target Retirement 2050	6,795	-
Vanguard Target Retirement 2055	3,663	-
Vanguard Target Retirement Income	56	968
Wells Fargo Advantage Precious Metals	28,012	53,399
Wells Fargo Advantage Small Cap Value	77,693	54,629
	$ 3,461,413	$ 2,215,847

	2013	2012
Investment Income:		
Net Appreciation in Fair Value of Investments	$ 588,307	$ 203,587
Other Income from Investment Contract	6,108	4,347
	$ 594,415	$ 207,934

During 2013 and 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

	2013	2012
Pooled Separate Accounts	$ 588,307	$ 203,587

The following investments represent more than 5% of net assets available for plan benefits at December 31, 2013 and 2012:

	2013	2012
Vanguard Target Retirement 2045	$ 1,016,748	$ 646,606
Transamerica Stable Value Option	562,941	306,569
Transamerica Partners Stock Index	357,687	227,409
Vanguard Target Retirement 2035	285,401	193,207
	$ 2,222,777	$ 1,373,791

NOTE 6 INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has a benefit-responsive investment contract with Transamerica Retirement Services (the Trustee") for the insurance contract. The Trustee maintains Plan contributions in an unallocated account which is part of the general assets of the Trustee. The contract is included in the financial statements at contract value as reported to the Plan by the Trustee which is substantially the same as fair value at December 31, 2013 and 2012. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value. Total contract value and fair value at December 31, 2013 and 2012 was $562,941 and $306,569, respectively and is included in investments in the accompanying Statements of Net Assets Available for Plan Benefits.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2013 and 2012 was $562,941 and $306,569, respectively. The average yield of the guaranteed interest account was approximately 1.45% and 1.75%, respectively, during the years ended December 31, 2013 and 2012. The crediting interest rate was 1.45% and 1.65%, respectively, at December 31, 2013 and 2012. The crediting interest rate is based on the rate in effect when money is deposited in the account.

NOTE 7 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. This hierarchy consists of three broad levels:

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

NOTE 7 FAIR VALUE MEASUREMENTS (Continued)

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

The fair value of the interest in the pooled separate accounts are based on the closing price reported in the active market where the individual securities are traded, when available and are classified as Level 1 investments.

The investment contract is reported at fair value and provided by the Trustee. The realized and unrealized gains on this contract are included in Other Income on the Statement of Changes in Net Assets Available for Plan Benefits and are classified as Level 3 investments.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

Financial assets carried at fair value at December 31, 2013 are classified below in one of the three categories described above. The table below presents the balances of assets measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
Assets				
Pooled Separate Accounts	$ 3,461,413	$ -	$ -	$ 3,461,413
Investment Contract with Insurance Company	-	-	562,941	562,941
	$ 3,461,413	$ -	$ 562,941	$ 4,024,354

NOTE 7 FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2013.

	Investment Contract with Insurance Company
Balance at January 1, 2013	$ 306,569
Realized and Unrealized Gains Included in Earnings	6,108
Purchases, Issuances and Settlements	318,625
Transfers In/Out of Level 3	(68,361)
Balance at December 31, 2013	$ 562,941

Financial assets carried at fair value at December 31, 2012 are classified below in one of the three categories described above. The table below presents the balances of assets measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
Assets				
Pooled Separate Accounts	$ 2,215,847	$ -	$ -	$ 2,215,847
Investment Contract with Insurance Company	-	-	306,569	306,569
	$ 2,215,847	$ -	$ 306,569	$ 2,522,416

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2012.

	Investment Contract with Insurance Company
Balance at January 1, 2012	$ 188,261
Realized and Unrealized Gains Included in Earnings	4,347
Purchases, Issuances and Settlements	214,082
Transfers In/Out of Level 3	(100,121)
Balance at December 31, 2012	$ 306,569

NOTE 7 FAIR VALUE MEASUREMENTS (Continued)

	2013	2012
The amount of total gain for the period included in net income resulting from operations, attributable to the change in unrealized gains relating to Level 3 assets still held at the reporting date.	$ 6,108	$ 4,347

NOTE 8 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 Statements of Net Assets Available for Plan Benefits.

NOTE 9 PARTY-IN-INTEREST

Certain Plan investments are investment contracts and pooled separate accounts managed by Transamerica Retirement Services, the trustee of the Plan, which qualifies these transactions as party-in-interest transactions. Administrative fees incurred by the Plan to Transamerica Retirement Services totaled $14,057 and $10,162, respectively, for the years ended December 31, 2013 and 2012. The Company also pays certain administrative fees of the Plan, which are not reimbursed. In addition, the Company provides administrative services to the Plan at no cost to the Plan.

NOTE 10 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements at December 31, 2013 to Form 5500:

Net Assets Available for Plan Benefits per the Financial Statements	$ 4,066,666
Current Year Contribution Receivable	(113)
Net Assets Available for Plan Benefit per Form 5500	$ 4,066,553

The following is a reconciliation of total contributions per the financial statements at December 31, 2013 to Form 5500:

Contributions per the Financial Statements	$ 1,093,948
Current Year Contribution Receivable	(113)
Contributions per Form 5500	$ 1,093,835

NOTE 10 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

The following is a reconciliation of total contributions per the financial statements at December 31, 2012 to Form 5500:

Contributions per the Financial Statements	$	951,546
Prior Year Contribution Receivable		43,252
Contributions per Form 5500	$	994,798

The following is a reconciliation of total deductions per the financial statements at December 31, 2012 to Form 5500:

Deductions per the Financial Statements	$	218,388
Prior Year Excess Contribution		10,918
Contributions per Form 5500	$	229,306

NOTE 11 SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 24, 2014, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements.

BORREGO SOLAR RETIREMENT SAVINGS PLAN
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

Plan Sponsor's EIN: 81-0547865
Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current Value
	Vanguard Target Retirement 2045	Pooled Separate Accounts	**	1,016,748
*	Transamerica Stable Value Option	Investment Contract-1.45% interest rate	**	562,941
*	Transamerica Partners Stock Index	Pooled Separate Accounts	**	357,687
	Vanguard Target Retirement 2035	Pooled Separate Accounts	**	285,401
	Franklin Flex Cap Growth	Pooled Separate Accounts	**	126,726
	BlackRock Equity Dividend	Pooled Separate Accounts	**	117,895
	Prudential Jennison Natural Resources	Pooled Separate Accounts	**	114,923
	Ivy Science and Technology	Pooled Separate Accounts	**	99,037
	Fidelity Advisor Leveraged Company Stock	Pooled Separate Accounts	**	91,326
	SSgA Mid-Cap Index	Pooled Separate Accounts	**	88,707
	American Funds Washington Mutual	Pooled Separate Accounts	**	88,199
	AEGON Balanced	Pooled Separate Accounts	**	79,045
	Wells Fargo Advantage Small Cap Value	Pooled Separate Accounts	**	77,693
	SSgA Russell Small Cap Index	Pooled Separate Accounts	**	64,070
	SSgA International Stock Index	Pooled Separate Accounts	**	55,820
	Fidelity Advisor Small Cap	Pooled Separate Accounts	**	52,659
	Manning & Napier Pro-Mix Maximum Term	Pooled Separate Accounts	**	50,914
	Vanguard Target Retirement 2040	Pooled Separate Accounts	**	49,295
	Calvert Equity Portfolio	Pooled Separate Accounts	**	48,732
	Loomis Sayles Bond	Pooled Separate Accounts	**	48,064
	Thornburg International Value	Pooled Separate Accounts	**	46,648
	Oppenheimer Global	Pooled Separate Accounts	**	41,501

BORREGO SOLAR RETIREMENT SAVINGS PLAN
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

Plan Sponsor's EIN: 81-0547865
Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current Value
*	Transamerica Partners Mid Value	Pooled Separate Accounts	**	39,956
*	Transamerica Partners High Yield Bond	Pooled Separate Accounts	**	37,105
	American Funds EuroPac Growth	Pooled Separate Accounts	**	35,375
	Nuveen Real Estate Securities	Pooled Separate Accounts	**	34,865
	Vanguard Small-Cap Growth Index	Pooled Separate Accounts	**	32,741
	Pioneer Bond	Pooled Separate Accounts	**	31,771
	American Funds Fundamental Investors	Pooled Separate Accounts	**	30,634
	Morgan Stanley Growth	Pooled Separate Accounts	**	29,099
	Wells Fargo Advantage Precious Metals	Pooled Separate Accounts	**	28,012
	Oppenheimer International Bond	Pooled Separate Accounts	**	27,316
	Goldman Sachs Mid-Cap Opportunities	Pooled Separate Accounts	**	25,770
	Janus Balanced Investment Option	Pooled Separate Accounts	**	20,351
	Franklin Utilities	Pooled Separate Accounts	**	17,766
	Loomis Sayles Investment Grade Bond	Pooled Separate Accounts	**	17,222
	Neuberger Berman Genesis	Pooled Separate Accounts	**	12,450
	American Funds Smallcap World	Pooled Separate Accounts	**	8,799
	Vanguard Pacific Stock Index	Pooled Separate Accounts	**	8,642
	Vanguard Target Retirement 2050	Pooled Separate Accounts	**	6,795
	Vanguard Target Retirement 2055	Pooled Separate Accounts	**	3,663
	SSgA U.S. Bond Index	Pooled Separate Accounts	**	3,460
	Manning & Napier Pro-Mix Extended Term	Pooled Separate Accounts	**	3,178
	Manning & Napier Pro-Mix Conservative Term	Pooled Separate Accounts	**	2,905

BORREGO SOLAR RETIREMENT SAVINGS PLAN
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

Plan Sponsor's EIN: 81-0547865
Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current Value
	Vanguard Target Retirement 2025	Pooled Separate Accounts	**	1,109
	Vanguard Target Retirement 2030	Pooled Separate Accounts	**	1,058
	Vanguard Target Retirement 2020	Pooled Separate Accounts	**	57
	Manning & Napier Pro-Mix Moderate Term	Pooled Separate Accounts	**	56
	Vanguard Target Retirement 2010	Pooled Separate Accounts	**	56
	Vanguard Target Retirement 2015	Pooled Separate Accounts	**	56
	Vanguard Target Retirement Income	Pooled Separate Accounts	**	56
				$ 4,024,354

* Indicates an identified person known to be a party-in-interest to the Plan
** Cost has been omitted as investment is participant directed.

BORREGO SOLAR RETIREMENT SAVINGS PLAN
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

Plan Sponsor's EIN: 81-0547865
Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current Value
*	Participant Loans	Various maturity dates Rate of interest: 4.25%	$ -	$ 42,199

* Indicates an identified person known to be a party-in-interest to the Plan

BORREGO SOLAR RETIREMENT SAVINGS PLAN
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2013

Plan Sponsor's EIN: 81-0547865
Plan Number: 001

	Total that Constitute Nonexempt Prohibited Transactions				
	Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
*	$ 249,211	$ -	$ -	$ -	$ 249,211
	113	113	-	-	-
	$ 249,324	$ 113	$ -	$ -	$ 249,211

* Indicates that late participant loan repayments are included.

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

Plan Name: Borrego Solar Retirement Savings Plan
Sponsor: BORREGO SOLAR SYSTEMS, INC.
EIN: 81-0547865
Plan #: 001

Plan Year: 1/1/2013 - 12/31/13

(A)	(B)	(C)	(D)	(E)
	Identity of issue, borrower, lessor, or similar a party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
*	PARTICIPANT PLAN LOAN	PARTICPANT PLAN LOANS 1-5 YEARS INTEREST RANGE 4.25%		$41,855
*	TRANSAMERICA LIFE INSURANCE COMPANY	TRANSAMERICA STABLE VALUE		$562,941
*	TRANSAMERICA LIFE INSURANCE COMPANY	AEGON BALANCED RET OPT		$79,045
*	TRANSAMERICA LIFE INSURANCE COMPANY	GOLDMAN SACHS MID-CAP OPPORTUNITIES RET OPT		$25,770
*	TRANSAMERICA LIFE INSURANCE COMPANY	LOOMIS SAYLES BOND RET OPT		$48,064
*	TRANSAMERICA LIFE INSURANCE COMPANY	MORGAN STANLEY GROWTH RET OPT		$29,099
*	TRANSAMERICA LIFE INSURANCE COMPANY	OPPENHEIMER GLOBAL RET OPT		$41,502
*	TRANSAMERICA LIFE INSURANCE COMPANY	JANUS BALANCED INV OPT		$20,351
*	TRANSAMERICA LIFE INSURANCE COMPANY	TRANSAMERICA PARTNERS MID VALUE RET OPT		$39,956
*	TRANSAMERICA LIFE INSURANCE COMPANY	TRANSAMERICA PARTNERS HIGH YIELD BOND RET OPT		$37,105
*	TRANSAMERICA LIFE INSURANCE COMPANY	CALVERT EQUITY PORTFOLIO INV OPT		$48,732
*	TRANSAMERICA LIFE INSURANCE COMPANY	FIDELITY ADVISOR SMALL CAP INV OPT		$52,659
*	TRANSAMERICA LIFE INSURANCE COMPANY	TRANSAMERICA PARTNERS STOCK INDEX RET OPT		$357,687
*	TRANSAMERICA LIFE INSURANCE COMPANY	AMERICAN FUNDS WASHINGTON MUTUAL INVESTORS INV OPT		$88,199
*	TRANSAMERICA LIFE INSURANCE COMPANY	AMERICAN FUNDS FUNDAMENTAL INVESTORS INV OPT		$30,634
*	TRANSAMERICA LIFE INSURANCE COMPANY	FRANKLIN FLEX CAP GROWTH INV OPT		$126,726
*	TRANSAMERICA LIFE INSURANCE COMPANY	WELLS FARGO ADVANTAGE SMALL CAP VALUE INV OPT		$77,693
*	TRANSAMERICA LIFE INSURANCE COMPANY	SSGA RUSSELL SMALL CAP INDEX RET OPT		$64,070
*	TRANSAMERICA LIFE INSURANCE COMPANY	SSGA S&P MID CAP INDEX RET OPT		$88,707
*	TRANSAMERICA LIFE INSURANCE COMPANY	SSGA U.S. BOND INDEX RET OPT		$3,460
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT INCOME RET OPT		$56
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2015 RET OPT		$56
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2025 RET OPT		$1,109
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2035 RET OPT		$285,401
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2045 RET OPT		$1,016,748
*	TRANSAMERICA LIFE INSURANCE COMPANY	AMERICAN FUNDS EUROPACIFIC GROWTH RET OPT		$35,375
*	TRANSAMERICA LIFE INSURANCE COMPANY	AMERICAN FUNDS SMALLCAP WORLD RET OPT		$8,799
*	TRANSAMERICA LIFE INSURANCE COMPANY	NUVEEN REAL ESTATE SECURITIES RET OPT		$34,865
*	TRANSAMERICA LIFE INSURANCE COMPANY	IVY SCIENCE & TECHNOLOGY INV OPT		$99,037
*	TRANSAMERICA LIFE INSURANCE COMPANY	PRUDENTIAL JENNISON NATURAL RESOURCES INV OPT		$114,923
*	TRANSAMERICA LIFE INSURANCE COMPANY	LOOMIS SAYLES INVESTMENT GRADE BOND RET OPT		$17,222
*	TRANSAMERICA LIFE INSURANCE COMPANY	OPPENHEIMER INTERNATIONAL BOND RET OPT		$27,316
*	TRANSAMERICA LIFE INSURANCE COMPANY	PIONEER BOND RET OPT		$31,771
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD PACIFIC STOCK INDEX RET OPT		$8,642
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD SMALL-CAP GROWTH INDEX RET OPT		$32,741
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2010 RET OPT		$56
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2020 RET OPT		$57
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2030 RET OPT		$1,058
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2040 RET OPT		$49,295
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2050 RET OPT		$6,795
*	TRANSAMERICA LIFE INSURANCE COMPANY	BLACKROCK EQUITY DIVIDEND INV OPT		$117,895
*	TRANSAMERICA LIFE INSURANCE COMPANY	WELLS FARGO ADVANTAGE PRECIOUS METALS INV OPT		$28,012
*	TRANSAMERICA LIFE INSURANCE COMPANY	THORNBURG INTERNATIONAL VALUE RET OPT		$46,648
*	TRANSAMERICA LIFE INSURANCE COMPANY	FRANKLIN UTILITIES RET OPT		$17,766
*	TRANSAMERICA LIFE INSURANCE COMPANY	NEUBERGER BERMAN GENESIS RET OPT		$12,450
*	TRANSAMERICA LIFE INSURANCE COMPANY	MANNING & NAPIER PRO-MIX CONSERVATIVE TERM RET OPT		$2,905
*	TRANSAMERICA LIFE INSURANCE COMPANY	MANNING & NAPIER PRO-MIX EXTENDED TERM RET OPT		$3,178
*	TRANSAMERICA LIFE INSURANCE COMPANY	MANNING & NAPIER PRO-MIX MAXIMUM TERM RET OPT		$50,915
*	TRANSAMERICA LIFE INSURANCE COMPANY	MANNING & NAPIER PRO-MIX MODERATE TERM RET OPT		$56
*	TRANSAMERICA LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2055 RET OPT		$3,663