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;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ROEBBELEN MANAGEMENT, INC. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/01/1987

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

ROEBBELEN MANAGEMENT, INC.

1241 HAWKS FLIGHT COURT
EL DORADO HILLS, CA 95762

2b Employer Identification Number (EIN)
68-0421620

2c Sponsor's telephone number
916-939-1100

2d Business code (see instructions)
541330

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2014	ANGELA MILLS-DIXON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2014	ANGELA MILLS-DIXON
	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**	132
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**	82
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	42
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	124
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	124
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	114
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 2R 3D 3H

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [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)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury 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 ROEBBELEN MANAGEMENT, INC. 401(K) PROFIT SHARING PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROEBBELEN MANAGEMENT, INC.	**D** Employer Identification Number (EIN) 68-0421620

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(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 52 59 60 62 63 71 72	RECORDKEEPER	1975	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

(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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
ROEBBELEN MANAGEMENT, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROEBBELEN MANAGEMENT, INC.

D Employer Identification Number (EIN)
68-0421620

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	50	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		20685
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1077239	906143
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	344211	173847
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	7532299	9313441
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	2378553	2713269

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(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	11332352	13127385
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	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	11332352	13127385

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)	234662	
(B) Participants	2a(1)(B)	669353	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		904015
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	33	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	8198	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		8231
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	388624	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		388624
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	346598	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	346598	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(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)		1219023
c Other income	2c		302825
d Total income. Add all **income** amounts in column (b) and enter total	2d		2822718
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	894580	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		894580
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		128918
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	4187	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		4187
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1027685
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1795033
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: CAMPBELL TAYLOR & COMPANY **(2)** EIN: 68-0251243

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
ROEBBELEN MANAGEMENT, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROEBBELEN MANAGEMENT, INC.

D Employer Identification Number (EIN)
68-0421620

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): 94-1687665

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):

Financial Statements and
Independent Auditor's Report of

ROEBBELEN MANAGEMENT, INC.
401(k) PROFIT SHARING PLAN

December 31, 2013 and 2012

ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

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CTC CAMPBELL TAYLOR & COMPANY ♦ An Accountancy Corporation
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Committee
Roebbelen Management, Inc. 401(k) Profit Sharing Plan
El Dorado Hills, California

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Roebbelen Management, Inc. 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of change in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

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

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Bank of America, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. 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 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Other Matter
The supplemental schedule of assets held at end of year is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is 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 schedule 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 schedule, 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.

Campbell Taylor & Company
An Accountancy Corporation

Roseville, California
September 29, 2014

ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
Assets:		
Investments, participant directed, at fair value		
Money market funds	$ 905,990	$ 1,077,239
Mutual funds	9,313,441	7,532,299
Self-directed brokerage accounts	2,713,269	2,378,553
Total investments	12,932,700	10,988,091
Cash	153	50
Receivables:		
Employer contribution receivable	238,363	232,000
Employee contributions receivable	20,685	26,111
Notes receivable from participants	173,847	344,211
Total receivables	432,895	602,322
NET ASSETS AVAILABLE FOR BENEFITS	$ 13,365,748	$ 11,590,463

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

ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2013 and 2012

	2013	2012
ADDITIONS TO NET ASSETS:		
Additions to net assets attributed to:		
Investment income		
Net appreciation in fair value of investments	$ 1,521,798	$ 1,114,351
Interest and dividends	388,657	143,551
Total investment income	1,910,455	1,257,902
Interest income, notes receivable from participants	8,198	9,235
Contributions:		
Employee contributions	643,242	626,955
Employer contributions	238,363	232,000
Rollover contributions	-	75,579
Total contributions	881,605	934,534
Total additions	2,800,258	2,201,671
DEDUCTIONS FROM NET ASSETS:		
Deductions from net assets attributed to:		
Benefits paid to participants	1,023,198	674,299
Administrative expenses	1,775	1,900
Total deductions	1,024,973	676,199
Net increase	1,775,285	1,525,472
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	11,590,463	10,064,991
End of year	$ 13,365,748	$ 11,590,463

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

NOTE 1: DESCRIPTION OF PLAN

The following description of the Roebbelen Management, Inc. 401(k) Profit Sharing 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 was established on January 1, 1987 and is a defined contribution 401(k) and profit sharing plan covering all eligible employees who have completed thirty (30) days of employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Certain employees of the Plan Sponsor act as the Plan Committee. Bank of America, N.A. serves as the plan trustee.

Plan Year

The Plan year begins January 1 and ends December 31.

Contributions

The Plan allows for the following types of contributions:

- *Employee Salary Deferral 401(k) Contributions*
  The Plan includes an elective salary deferral arrangement pursuant to Section 401(k) of the Internal Revenue Code (the "Code"). Employees may voluntarily contribute up to 75% of their eligible compensation, subject to various nondiscrimination tests and limitations prescribed by the Code.

- *Employer Safe Harbor Matching Contributions*
  The Plan Sponsor shall make safe harbor matching contributions to all participants equal to 100% of the first 3% of eligible compensation contributed as elective deferral contributions and 50% of the next 2% of the eligible compensation contributed as elective deferral contributions. The Plan Sponsor made safe harbor matching contributions of $238,542 and $234,662 for the Plan years ended December 31, 2013 and 2012, respectively.

- *Employer Discretionary Profit Sharing Contributions*
  The Plan Sponsor may elect to make profit sharing contributions at its discretion to plan members that are credited with at least 1,000 hours of service and are employed on the last day of the Plan year. Any amount determined by the Plan Sponsor is allocated to the participant's account based on their eligible Plan year compensation as it bears to the total eligible compensation of all participants eligible to share in the contribution. The Plan Sponsor did not make a discretionary profit sharing contribution for the Plan years ended December 31, 2013 and 2012.

- *Employer Discretionary Matching Contributions*
  The Plan Sponsor may elect to contribute an amount up to 125% of the first 6% of each participant's eligible compensation. Participants must be employed on the last day of the Plan year in order to be eligible for a discretionary matching contribution. The Plan Sponsor did not make a discretionary matching contribution for the Plan years ended December 31, 2013 and 2012.

- *Employee Rollover Contributions*
  Employees may make rollover contributions from another qualified plan.

Participant Accounts

The Plan allows each participant the ability to self-direct contributions among various investment options. A participant is allowed to invest their account in any one of the funds or combination of funds.

NOTE 1: **DESCRIPTION OF PLAN (Continued)**

Allocations
Investment earnings and losses are allocated to participants' accounts based on the earnings or losses of the investments selected.

Vesting
Participants are always 100% vested in their voluntary contributions and employer safe harbor matching contributions. Discretionary employer contributions and gains/losses credited thereon vest over a six-year period as follows:

Less than 2 years credited service	0%
After 2 years credited service	20%
After 3 years credited service	40%
After 4 years credited service	60%
After 5 years credited service	80%
After 6 years credited service	100%

For vesting purposes, a year of service is equivalent to 1,000 hours of service during the Plan year.

Forfeitures
The Plan allows forfeitures to be first used to reduce any employer contributions and second to offset any administrative expenses of the Plan. Forfeitures of $179 were used to reduce the 2013 safe harbor matching contribution funded subsequent to year end. Forfeitures of $2,662 were used to reduce 2012 employer contributions funded during the year ended December 31, 2013. Forfeited amounts totaling $13,490 and $5,417 were available for reduction of employer contributions or offset of administrative expenses for the years ended December 31, 2013 and 2012, respectively.

Retirement
Normal retirement under the Plan is age 59½.

Payment of Benefits
Payment of benefits may be made at the following times under the Plan: 1) normal retirement; 2) termination of employment of the participant; 3) total and permanent disability; 4) upon demonstration of financial hardship; or 5) death of the participant. Benefit payments may be distributed to participants in a single lump sum or installments.

Notes Receivable From Participants
The Plan allows participants to borrow from their account. Participants may borrow an amount equal to the lesser of $50,000 or 50% of their non-forfeitable vested balance. Borrowings bear interest and are due within five years, or 15 years if for the acquisition of a principal residence.

Administrative Expenses
All administrative expenses of the Plan are paid by the Plan or the Plan Sponsor at the discretion of the Plan Committee. Expenses related to specific participant transactions are charged to the respective participant's account.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting
The financial statements of the Plan are maintained on the accrual basis of accounting and in accordance with generally accepted accounting principles of the United States of America (U.S. GAAP).

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Investment Valuation and Income Recognition
Investments in money market funds, mutual funds and self-directed brokerage accounts are stated at fair market value using quoted market prices when available. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. Increases in the unit value of investments are reflected in each participant's self-directed account. Investments are valued daily.

Notes Receivable From Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan payments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits
Benefits to participants are recorded when paid.

Income Taxes
The Plan has adopted a prototype plan which obtained a favorable opinion letter on March 31, 2008, in which the Internal Revenue Service stated that the Plan is acceptable under Section 401 of the Code. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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

Estimates and Assumptions
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3: **INVESTMENTS**

At December 31, 2013, investments included a money market fund and mutual funds that represented 5% or more of the net assets available for benefits as follows:

Identity	2013
Retirement Reserves Money Fund	$ 834,791
American Growth Fund of America R3	$ 833,667
Oppenheimer Global Bond Fund	$ 791,926
PIMCO Total Return Fund CL A GM	$ 774,069
PIMCO Unconstrained GM Bond	$ 764,074

NOTE 3: **INVESTMENTS (Continued)**

At December 31, 2012, investments included a money market fund and mutual funds that represented 5% or more of net assets available for benefits as follows:

Identity	2012
Retirement Reserves Money Fund	$ 1,009,744
PIMCO Total Return Fund CL A GM	$ 703,640
PIMCO Unconstrained GM Bond	$ 694,447
American Growth Fund of America R3	$ 593,346
Oppenheimer Global Bond Fund	$ 590,590

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
Mutual funds	$ 1,219,224	$ 811,713
Self-directed brokerage accounts	302,574	302,638
	$ 1,521,798	$ 1,114,351

NOTE 4: **INFORMATION CERTIFIED BY THE TRUSTEE**

The Plan's investments are held by Bank of America, N.A., the trustee. The following amounts are included in the December 31, 2013 and 2012 financial statements and were taken directly from statements provided and certified as complete and accurate by Bank of America, N.A.:

	2013	2012
Money market funds	$ 905,990	$ 1,077,239
Mutual funds	$ 9,313,441	$ 7,532,299
Self-directed brokerage accounts	$ 2,713,269	$ 2,378,553
Cash	$ 153	$ 50
Net appreciation in fair value of investments	$ 1,521,798	$ 1,114,351
Interest and dividends	$ 396,855	$ 152,786

NOTE 5: **FAIR VALUE MEASUREMENTS**

The Financial Accounting Standards Board (FASB) ASC 820 provides a framework for measuring fair value. That framework provides a three-tier hierarchy that prioritizes the inputs to valuation techniques used for measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are as follows:

Level 1 - Inputs are unadjusted quoted prices for identical assets or liabilities that the Plan has the ability to access.

Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets and liabilities, quoted prices in markets that are not active, model-based valuation techniques for which all significant assumptions are observable in the market, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

NOTE 5: **FAIR VALUE MEASUREMENTS (Continued)**

Level 3 - Inputs that are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Money market funds have underlying short-term investments with quoted prices in active markets to preserve the value of the investment at $1.00 per share. Mutual funds are valued using quoted market prices available on active markets. Self-directed brokerage accounts include additional mutual funds and common stocks which are valued using quoted market prices available on active markets.

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

	Assets at Fair Value as of December 31, 2013		
	Level 1	Level 2	Level 3
Mutual funds:			
Small-cap	$ 347,828	$ -	$ -
Mid-cap	1,528,222	-	-
Large-cap	2,651,360	-	-
International	2,486,264	-	-
Fixed income	1,953,759	-	-
Growth	346,008	-	-
Total mutual funds	9,313,441	-	-
Self-directed brokerage accounts:			
Mutual funds	2,062,053	-	-
Common stocks	145,710	-	-
Money market funds and cash	505,506	-	-
Total self-directed brokerage accounts	2,713,269	-	-
Money market funds:			
Stable value	905,990	-	-
Total assets at fair value	$ 12,932,700	$ -	$ -

NOTE 5: **FAIR VALUE MEASUREMENTS (Continued)**

	Assets at Fair Value as of December 31, 2012		
	Level 1	Level 2	Level 3
Mutual funds:			
Small-cap	$ 264,252	$ -	$ -
Mid-cap	1,182,848	-	-
Large-cap	2,061,059	-	-
International	1,917,745	-	-
Fixed income	1,823,842	-	-
Growth	282,553	-	-
Total mutual funds	7,532,299	-	-
Self-directed brokerage accounts:			
Mutual funds	2,212,596	-	-
Common stocks	107,080	-	-
Money market funds and cash	58,877	-	-
Total self-directed brokerage accounts	2,378,553	-	-
Money market funds:			
Stable value	1,077,239	-	-
Total assets at fair value	$ 10,988,091	$ -	$ -

NOTE 6: **RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS**

Fees paid by the Plan for investment management services are recorded in net appreciation in the fair value of investments. Administrative fees are paid to Merrill Lynch for recordkeeping services. Plan investments include notes receivable from participants. The transactions and investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules of ERISA.

NOTE 7: **PLAN TERMINATION**

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

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 statement of net assets available for benefits.

NOTE 9: **RECONCILIATION TO FORM 5500**

The following is a reconciliation of net assets available for benefits, and contributions per the financial statements to the Form 5500:

	2013	2012
Net assets per Form 5500	$ 13,127,385	$ 11,332,352
Contributions receivable not included in Form 5500	238,363	258,111
Net assets available for benefits as reported	$ 13,365,748	$ 11,590,463

	2013	2012
Contributions per Form 5500	$ 904,015	$ 951,483
Change in contributions receivable not included in Form 5500	(19,748)	(16,949)
Forfeitures used to reduce 2012 employer contribution	(2,662)	-
Contributions as reported	$ 881,605	$ 934,534

NOTE 10: **SUBSEQUENT EVENTS**

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through September 29, 2014, the date the financial statements were available to be issued, and management has determined that no subsequent events have occurred that should be disclosed.

SUPPLEMENTARY INFORMATION

ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR
ATTACHMENT TO SCHEDULE H PART IV 4i
EIN 68-0421620
PLAN NO. 001
December 31, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(d) Cost	(e) Current Value
	Money Market Funds			
	Retirement Reserves Money Fund	Money Market Fund	-	$ 834,791
	Retirement GM Reserves Money Fund	Money Market Fund	-	71,199
	Total Money Market Funds			905,990
	Mutual Funds			
	American Growth Fund of America R3	Mutual Fund	-	833,667
	Oppenheimer Global Bond Fund	Mutual Fund	-	791,926
	PIMCO Total Return Fund CL A GM	Mutual Fund	-	774,069
	PIMCO Unconstrained GM Bond	Mutual Fund	-	764,074
	American Europacific Growth Fund R3 GM	Mutual Fund	-	594,397
	Blackrock Global Allocation A GM	Mutual Fund	-	551,373
	American Europacific Growth Fund R3	Mutual Fund	-	459,115
	Goldman Sachs Mid Cap Value A GM	Mutual Fund	-	429,608
	Blackrock Equity Dividend A GM	Mutual Fund	-	418,428
	American Fundamental Invs R3 GM	Mutual Fund	-	388,312
	American Fundamental Invs R3	Mutual Fund	-	361,330
	Oppenheimer Developing Markets CL A	Mutual Fund	-	346,008
	American Growth Fund of America R3 GM	Mutual Fund	-	334,686
	Blackrock Capital Appreciation GM CL A	Mutual Fund	-	290,551
	Munder Midcap Core Growth GM	Mutual Fund	-	266,686
	Franklin Small Cap Value CL A GM	Mutual Fund	-	264,495
	Goldman Sachs Mid Cap Value A	Mutual Fund	-	252,280
	Munder Midcap Core Growth	Mutual Fund	-	237,019
	Blackrock Equity Dividend A	Mutual Fund	-	197,298
	Ivy Mid Cap Growth CL Y	Mutual Fund	-	178,337
	Ivy Mid Cap Growth CL Y GM	Mutual Fund	-	164,292
	Blackrock S&P 500 Stock Fund CL I	Mutual Fund	-	117,639
	PIMCO Total Return Fund CL A	Mutual Fund	-	112,640
	Blackrock Global Allocation A	Mutual Fund	-	89,453
	Franklin Small Cap Value CL A	Mutual Fund	-	83,333
	Blackrock Capital Appreciation CL A	Mutual Fund	-	7,656
	PIMCO Unconstrained Bond	Mutual Fund	-	4,769
	Total Mutual Funds			9,313,441
	Self-Directed Brokerage Accounts			
	BIF Money Fund	Money Market Fund	-	505,358
	American Fundamental Investor	Mutual Fund	-	299,303
	PIMCO All Asset Allocation	Mutual Fund	-	289,518
	American Growth Fund	Mutual Fund	-	282,389

ROEBBELEN MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR (CONTINUED)
ATTACHMENT TO SCHEDULE H PART IV 4i
EIN 68-0421620
PLAN NO. 001
December 31, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(d) Cost	(e) Current Value
	Blackrock Global	Mutual Fund	-	281,155
	American Income Fund of America	Mutual Fund	-	272,287
	American Europacific	Mutual Fund	-	236,511
	American New Perspective	Mutual Fund	-	145,571
	American New World	Mutual Fund	-	60,068
	Microsoft Corp	Common Stock	-	59,856
	PIMCO Investment Grade	Mutual Fund	-	59,599
	Bank of Commerce Holding	Common Stock	-	57,100
	PIMCO Total Return	Mutual Fund	-	55,341
	PIMCO Commodity Real Estate	Mutual Fund	-	52,478
	FedEx Corp Delaware	Common Stock	-	28,754
	PIMCO Unconstrained Bond	Mutual Fund	-	27,833
	Cash	Cash	-	148
	Total Self-Directed Brokerage Accounts			2,713,269
	Total Investments			12,932,700
	Cash	Cash	-	153
*	Participant Loans	Interest at 3.25%	-	173,847
	Total Assets Held at End of Year			$ 13,106,700

* Party-in-interest

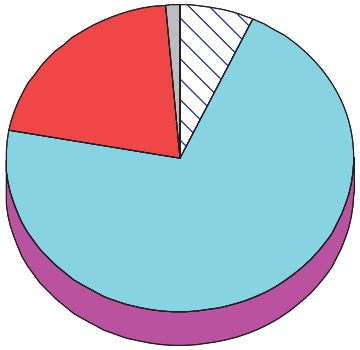
Cost basis omitted as all investments are participant directed

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

ROEBBELEN MANAGEMENT, INC.
401K PROFIT SHARING PLAN
CONSOLIDATION

ALLOCATION OF PLAN ASSETS



- 6.91% MONEY MARKET
- 20.70% OTHER ASSETS
- 0.00% ACCRUED INCOME
- 71.06% MUTUAL FUNDS
- 1.33% LOANS

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
MONEY MARKET					
RETIREMENT RESERVES MONEY FUND	834,790.6700	1.000	834,790.64	834,790.67	6.37%
RETIREMENT GM RESERVE MONEY FD	71,199.6666	1.000	71,199.66	71,199.67	0.54%
TOTAL MONEY MARKET			905,990.30	905,990.34	6.91%
MUTUAL FUNDS					
MUNDER MIDCAP CORE GROWTH	5,668.9578	41.810	150,877.02	237,019.13	1.81%
MUNDER MIDCAP CORE GRTH GM	6,378.5178	41.810	173,215.03	266,685.83	2.03%
AMERICAN GROWTH FD OF AMER R3	19,666.5959	42.390	597,859.69	833,667.00	6.36%
AMERICAN GRTH FD OF AMER R3 GM	7,895.3959	42.390	245,296.76	334,685.83	2.55%
AMERICAN EUROPACIFIC GR FD R3	9,539.0710	48.130	378,486.97	459,115.49	3.50%
AMERICAN EUROPACIF GR FD R3 GM	12,349.8278	48.130	488,022.55	594,397.21	4.54%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

ROEBBELEN MANAGEMENT, INC.
401K PROFIT SHARING PLAN
CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
AMERICAN FUNDAMENTAL IVNST R3	6,966.0713	51.870	297,009.84	361,330.12	2.76%
AMERICAN FUNDAMNTL IVNST R3 GM	7,486.2442	51.870	292,266.90	388,311.49	2.96%
IVY MID CAP GROWTH FUND CL Y	7,464.9353	23.890	139,354.21	178,337.30	1.36%
IVY MID CAP GROWTH FD CL Y GM	6,877.0354	23.890	129,106.55	164,292.38	1.25%
PIMCO UNCONSTRAINED BOND	430.0221	11.090	4,806.24	4,768.95	0.04%
PIMCO UNCONSTRAINED GM BOND	68,897.5502	11.090	774,230.60	764,073.83	5.83%
BLACKROCK S&P 500 STOCK FUND I	529.9754	221.970	86,776.51	117,638.64	0.90%
BLACKROCK CAPITAL APPRC CL A	280.0087	27.340	6,791.92	7,655.44	0.06%
BLACKROCK CAPITAL APP GM CL A	10,627.3220	27.340	248,634.31	290,550.98	2.22%
BLACKROCK GLOBAL ALLOC A	4,193.7770	21.330	84,360.25	89,453.26	0.68%
BLACKROCK GLOBAL ALLOC A GM	25,849.6547	21.330	510,546.35	551,373.13	4.21%
BLACKROCK EQ DIVIDEND A	8,125.9325	24.280	132,749.74	197,297.64	1.51%
BLACKROCK EQ DIVIDEND A GM	17,233.4394	24.280	285,154.03	418,427.91	3.19%
FRANKLIN SMALL CAP VALUE CL A	1,400.5590	59.500	61,304.65	83,333.26	0.64%
FRANKLIN SML CAP VALUE CL A GM	4,445.2960	59.500	187,906.66	264,495.11	2.02%
OPPENHEIMER DEV MKTS FD CL A	9,100.6900	38.020	299,114.09	346,008.23	2.64%
PIMCO TOTAL RETURN FUND CL A	10,536.9403	10.690	115,389.80	112,639.89	0.86%
PIMCO TOT RET FD CL A GM	72,410.5316	10.690	792,090.97	774,068.58	5.91%
GOLDMAN SACHS MID CAP VAL A	5,723.2309	44.080	207,443.81	252,280.02	1.92%
GOLDMAN SACHS MID CAP VAL A GM	9,746.1025	44.080	359,068.72	429,608.20	3.28%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

ROEBBELEN MANAGEMENT, INC.
401K PROFIT SHARING PLAN
CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
OPPENHEIMER GLOBAL FUND	10,052.3777	78.780	570,805.18	791,926.32	6.04%
TOTAL MUTUAL FUNDS			7,618,669.35	9,313,441.17	71.06%
OTHER ASSETS					
SELF-DIRECT ACCT	2,713,269.0400	1.000	2,713,269.04	2,713,269.04	20.70%
LOANS					
LOAN FUND	173,847.0300	1.000	173,847.03	173,847.03	1.33%
INVESTMENT TOTAL			11,411,775.72	13,106,547.58	100.00%
UNINVESTED CASH			0.00	0.00	0.00%
ACCRUED INCOME			152.25	152.25	0.00%
TOTAL ASSETS			11,411,927.97	13,106,699.83	100.00%

A portion of the balance displayed in the BIF Money Fund or the Merrill Lynch Bank Deposit Program (MLBD Program) may contain a pending deposit. If cash funds are invested / deposited in the BIF or MLBD Program, sweep activity details are available upon request.

Balances include pending activity