

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>RALEIGH DIV. ATC/VANCOM MGMT. SER. ATU LOCAL UNION 1328 RET. PLAN</u>	1b Three-digit plan number (PN) ▶ <u>011</u> 1c Effective date of plan <u>12/01/1972</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ATC/VANCOM MANAGEMENT SERVICES, LTD</u> <u>720 E BUTTERFIELD ROAD SUITE 300</u> <u>LOMBARD, IL 60148</u>	2b Employer Identification Number (EIN) <u>52-1493194</u> 2c Sponsor's telephone number <u>919-996-3878</u> 2d Business code (see instructions) <u>485110</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2014	ADRIA PAYOUTE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address BOARD OF CONTROL 4104 POOLE ROAD RALEIGH, NC 27610		3b Administrator's EIN 56-2647305
		3c Administrator's telephone number 919-996-3878
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	307
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	152
b Retired or separated participants receiving benefits	6b	51
c Other retired or separated participants entitled to future benefits.....	6c	87
d Subtotal. Add lines 6a , 6b , and 6c	6d	290
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	10
f Total. Add lines 6d and 6e	6f	300
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	14
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: 1B		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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 <hr/> 2013 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning **01/01/2013** and ending **12/31/2013**

A Name of plan RALEIGH DIV. ATC/VANCOM MGMT. SER. ATU LOCAL UNION 1328 RET. PLAN	B Three-digit plan number (PN) ►	011
C Plan sponsor's name as shown on line 2a of Form 5500 ATC/VANCOM MANAGEMENT SERVICES, LTD	D Employer Identification Number (EIN) 52-1493194	

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

(a) Name of insurance carrier

STANDARD 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
93-0242990	69019	802635	300	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
26928	0

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

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

AMERITAS INVESTMENT CORP
5900 O STREET, FLOOR 4
LINCOLN, NE 68510-2234

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
17993			3

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

ONEAMERICA SECURITIES, INC
PO BOX 1984
INDIANAPOLIS, IN 46206-1984

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
8935			3

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

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

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

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

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

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

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

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

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

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

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	4171453
5 Current value of plan's interest under this contract in separate accounts at year end	5	4937801

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

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

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

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

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

b Balance at the end of the previous year	7b	3925984
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c Additions: (1) Contributions deposited during the year	7c(1)	458391	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	60478	
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)		
▶			

(6) Total additions **7c(6)** 518869

d Total of balance and additions (add lines 7b and 7c(6))	7d	4444853
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	248851	
(2) Administration charge made by carrier	7e(2)	7504	
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)	17045	

▶ RELIANCE TRUST \$990 PBGC \$12,643 AUDITOR \$3,412

(5) Total deductions **7e(5)** 273400

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	4171453
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>RALEIGH DIV. ATC/VANCOM MGMT. SER. ATU LOCAL UNION 1328 RET. PLAN</u>	B Three-digit plan number (PN) ▶ <u>011</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ATC/VANCOM MANAGEMENT SERVICES, LTD</u>	D Employer Identification Number (EIN) <u>52-1493194</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>8148648</u>
b Actuarial value	2b <u>8148648</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>60</u> (1) Number of participants <u>3059037</u> (2) Funding Target
b For terminated vested participants.....	3b <u>89</u> <u>848557</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>251772</u>
(2) Vested benefits	3c(2) <u>4294704</u>
(3) Total active.....	3c(3) <u>158</u> <u>4546476</u>
d Total.....	3d <u>307</u> <u>8454070</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.36 %</u>
6 Target normal cost	6 <u>41203</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>09/03/2014</u>
Signature of actuary		Date
<u>STEPHEN M. COLEMAN, EA FSA MAAA</u>		<u>14-03631</u>
Type or print name of actuary		Most recent enrollment number
<u>STANDARD RETIREMENT SERVICES, INC.</u>		<u>971-321-8558</u>
Firm name		Telephone number (including area code)
<u>P O BOX 711</u> <u>PORTLAND, OR 97207-0711</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	20270	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	20270	0
10 Interest on line 9 using prior year's actual return of <u>6.95</u> %	1409	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		302865
b Interest on (a) using prior year's effective interest rate of <u>7.05</u> % except as otherwise provided (see instructions)		21352
c Total available at beginning of current plan year to add to prefunding balance		324217
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	21679	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	96.13 %
15 Adjusted funding target attainment percentage	15	96.13 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	96.87 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/05/2013	16823	16823	04/22/2013	17899	17899
02/25/2013	17124	17124	05/13/2013	17705	17705
02/25/2013	18675	18675	05/28/2013	17412	17412
03/18/2013	16369	16369	06/07/2013	17832	17832
04/02/2013	17468	17468	06/24/2013	18931	18931
04/15/2013	17724	17724	07/05/2013	18046	18046
			Totals ►	18(b)	458731
				18(c)	458731
19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:					
a Contributions allocated toward unpaid minimum required contributions from prior years.				19a	0
b Contributions made to avoid restrictions adjusted to valuation date				19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date				19c	442864
20 Quarterly contributions and liquidity shortfalls:					
a Did the plan have a "funding shortfall" for the prior year?				☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?				☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:					
Liquidity shortfall as of end of quarter of this plan year					
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th		
0	0	0	0		

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b Interest on (a) using prior year's effective interest rate of _____% except as otherwise provided (see instructions)		
	c Total available at beginning of current plan year to add to prefunding balance		
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		

Part III Funding Percentages			
14	Funding target attainment percentage	14	%
15	Adjusted funding target attainment percentage	15	%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/23/2013	17118	17118	10/15/2013	17768	17768
08/05/2013	17787	17787	11/04/2013	16688	16688
08/20/2013	17664	17664	11/11/2013	17834	17834
09/04/2013	16690	16690	11/19/2013	19051	19051
09/16/2013	17851	17851	12/12/2013	17101	17101
09/24/2013	17884	17884	12/20/2013	17400	17400
			Totals ►	18(b)	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b Interest on (a) using prior year's effective interest rate of _____% except as otherwise provided (see instructions)		
	c Total available at beginning of current plan year to add to prefunding balance		
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		

Part III		Funding Percentages	
14	Funding target attainment percentage	14	%
15	Adjusted funding target attainment percentage	15	%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/07/2014	18289	18289			
01/24/2014	17598	17598			
			Totals ►	18(b)	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	41203	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	327101		164162
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	205365	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	205365	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	442864	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	237499	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

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

A Name of plan RALEIGH DIV. ATC/VANCOM MGMT. SER. ATU LOCAL UNION 1328 RET. PLAN	B Three-digit plan number (PN) ▶	011
C Plan sponsor's name as shown on line 2a of Form 5500 ATC/VANCOM MANAGEMENT SERVICES, LTD	D Employer Identification Number (EIN) 52-1493194	

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	
STANCORP FINANCIAL GROUP	1100 SW 6TH AVE. PORTLAND, OR 97204
93-1253579	

(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	

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(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)

STANCORP FINANCIAL GROUP

93-1253576

(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?
12 15 18 50 11	NONE	48696	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PENSION BENEFIT GUARANTEE CORPORATI

DEPARTMENT 77430
P.O. BOX 77000
DETROIT, MI 48277-0430

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	26727	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BATCHELOR, TILLERY & ROBERTS

56-1750124

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	7250	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>RALEIGH DIV. ATC/VANCOM MGMT. SER. ATU LOCAL UNION 1328 RET. PLAN</u>	B Three-digit plan number (PN) ►	<u>011</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ATC/VANCOM MANAGEMENT SERVICES, LTD</u>	D Employer Identification Number (EIN) <u>52-1493194</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SEPARATE ACCOUNT A</u>		
b Name of sponsor of entity listed in (a): <u>STANDARD INSURANCE COMPANY</u>		
c EIN-PN <u>93-0242990-005</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4937801</u>
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)**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)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>RALEIGH DIV. ATC/VANCOM MGMT. SER. ATU LOCAL UNION 1328 RET. PLAN</u>	B Three-digit plan number (PN) ►	<u>011</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ATC/VANCOM MANAGEMENT SERVICES, LTD</u>	D Employer Identification Number (EIN) <u>52-1493194</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash		1a	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	3554735888
(2) Participant contributions		1b(2)	3554735888
(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)	
(9) Value of interest in common/collective trusts		1c(9)	
(10) Value of interest in pooled separate accounts		1c(10)	41517104937801
(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)	39259844171453
(15) Other.....		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8148788	9181030

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8148788	9181030
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	458732	
(B) Participants	2a(1)(B)	458732	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		917464
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)		
(F) Other	2b(1)(F)	60478	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		60478
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		634689
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1612631

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	528377	
(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)		528377
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)	7250	
(2) Contract administrator fees.....	2i(2)	15925	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	28837	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		52012
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		580389

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1032242
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: **BATCHELOR, TILLERY & ROBERTS, LLP**

(2) EIN: **56-1750124**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a	X		2
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>		<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013					
A Name of plan RALEIGH DIV. ATC/VANCOM MGMT. SER. ATU LOCAL UNION 1328 RET. PLAN				B Three-digit plan number (PN) ►	011
C Plan sponsor's name as shown on line 2a of Form 5500 ATC/VANCOM MANAGEMENT SERVICES, LTD				D Employer Identification Number (EIN) 52-1493194	
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): _____					
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	22
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☒ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☒ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No					
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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2013 v. 130118	

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): _____

***First Technology Federal Credit Union
Employees' Pension Plan***

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INDEPENDENT AUDITOR'S REPORT

September 17, 2014

To the Plan Trustees of the
First Technology Federal Credit Union
Employees' Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the First Technology Federal Credit Union Employees' Pension Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the statement of accumulated plan benefits as of December 31, 2012, and the related statement of changes in accumulated plan benefits for the year 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 audits in accordance with auditing standards generally accepted in the United States of America. However, because of the matter described in the Basis for Disclaimer of Opinion paragraphs, 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 (DOL's) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by the Standard Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements.

OCM&Co

A PROFESSIONAL ASSOCIATION

CPAs

To the Plan Trustees of the
First Technology Federal Credit Union
Employees' Pension Plan
Page 2

We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodian as of December 31, 2013 and 2012 and for the years then ended, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of (1) Schedule H, Line 4I-Schedule of Assets (Held at End of Year) as of December 31, 2013 and (2) Schedule H, Line 4J-Schedule of Reportable Transactions for the year ended December 31, 2013, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 paragraphs, we do not express an opinion on these supplemental schedules.

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

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

Orth, Chakler, Murnane & Co

Orth, Chakler, Murnane & Company
Certified Public Accountants
Miami, FL

<p style="text-align: center;">FIRST TECHNOLOGY FEDERAL CREDIT UNION EMPLOYEES' PENSION PLAN STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS</p>

	As of December 31,	
	2013	2012
ASSETS:		
Investments:		
Pooled separate account at fair value	\$27,773,983	\$26,151,617
Investment with insurance company at contract value	13,260,365	11,793,303
Total assets	41,034,348	37,944,920
LIABILITIES:	—	—
Net assets available for benefits	\$41,034,348	\$37,944,920

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

<p style="text-align: center;">FIRST TECHNOLOGY FEDERAL CREDIT UNION EMPLOYEES' PENSION PLAN STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS</p>
--

	For the years ended December 31,	
	2013	2012
Additions to Net Assets Attributed to:		
Net appreciation in fair value of investments	\$5,795,777	\$3,206,269
Interest and dividends	283,395	255,715
Total investment income	6,079,172	3,461,984
Total additions	6,079,172	3,461,984
Deductions From Net Assets Attributed To:		
Benefits paid	2,987,644	433,577
Administrative expenses	2,100	2,400
Total deductions	2,989,744	435,977
Net increase	3,089,428	3,026,007
Net Assets Available For Benefits:		
Beginning of year	37,944,920	34,918,913
End of year	\$41,034,348	\$37,944,920

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

<p style="text-align: center;">FIRST TECHNOLOGY FEDERAL CREDIT UNION EMPLOYEES' PENSION PLAN STATEMENT OF ACCUMULATED PLAN BENEFITS</p>
--

	<u>As of December 31, 2012</u>
Actuarial Present Value of Accumulated Plan Benefits:	
Vested benefits:	
Other participants	\$9,246,357
Participants currently receiving payments	3,663,280
Participants entitled to deferred benefits	<u>3,636,004</u>
Total vested benefits	16,545,641
Non-vested benefits	<u>1,343,978</u>
Total actuarial present value of accumulated Plan benefits	<u><u>\$17,889,619</u></u>

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

<p style="text-align: center;">FIRST TECHNOLOGY FEDERAL CREDIT UNION EMPLOYEES' PENSION PLAN STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS</p>

	<u>For the year ended December 31, 2012</u>
Changes in Accumulated Plan Benefits:	
Actuarial present value of accumulated	
Plan benefits at beginning of year	<u>\$15,948,198</u>
Increase (decrease) during the year attributable to:	
Benefits accumulated	1,273,543
Increase for interest due to decrease in discount period	1,101,455
Benefits paid	<u>(433,577)</u>
Net increase	<u>1,941,421</u>
Actuarial present value of accumulated	
Plan benefits at end of year	<u><u>\$17,889,619</u></u>

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

<p style="text-align: center;">FIRST TECHNOLOGY FEDERAL CREDIT UNION EMPLOYEES' PENSION PLAN NOTES TO THE FINANCIAL STATEMENTS</p>

NOTE 1: DESCRIPTION OF PLAN

General: The following brief description of the First Technology Federal Credit Union Employees' Pension Plan (the Plan), provides only general information. Participants should refer to the Plan document for more information.

The Plan is a non-contributory defined benefit pension plan covering eligible employees of the First Technology Federal Credit Union (the Credit Union) who have completed 12 months of service (provided they work at least 1,000 hours in that period) and are 20½ or older and were participating in the Plan on January 31, 2011. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective January 31, 2011, Credit Union management approved to freeze the Plan, which affects future vesting and projected obligations for those employees in the Plan. The freeze dictates that new participants will not be eligible to enter the Plan after January 31, 2011 and existing participants will receive benefits that are already accrued as of January 31, 2011, but no new benefits will subsequently accrue.

Pension Benefits: The Plan provides for normal retirement benefits upon reaching age 65 with at least five years of service with the Credit Union. Early retirement is available at ages 55 - 64, provided the participant has at least 10 years of service with the Credit Union. Participants should refer to the Plan document for detailed information regarding the amount and optional forms of benefits to which they are entitled.

Vesting: Full vesting under the Plan is attained by those participants who have five or more years of service after reaching age 20½ or after their employment date, whichever comes later. Fully vested participants are eligible to receive benefits after attaining retirement age. Terminated vested participants whose pensions' cash value is \$5,000 or less are eligible for lump-sum distributions following their terminations. Participants who terminate prior to fulfilling the vesting requirement forfeit their rights to benefits under the Plan. Participants who on the Plan's establishment date of January 1, 2004 had five or more years of service and were age 20½ or greater are fully vested.

Death and Disability Benefits: If a participant actively employed by the Credit Union dies before the benefit starting date, a death benefit is paid to the employee's surviving spouse. Participants actively employed by the Credit Union who become totally disabled accrue a year of vesting service for each Plan year during which they continue to be disabled.

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

Basis of Accounting: The Plan's financial statements have been prepared on the accrual basis of accounting.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make use of estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein,

**FIRST TECHNOLOGY FEDERAL CREDIT UNION
EMPLOYEES' PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS**

Note: 2 (continued)

disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits as of the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: The investment in the pooled separate account is reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The investment with insurance company is reported at contract value. Contract value represents the aggregation of contributions made plus credited interest, less withdrawals and administrative expenses. The Credit Union's Retirement Administration Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodian. See Note 6 for discussion of fair value measurements.

The purchases and sale of securities are recorded on a trade-date basis. Interest income is recorded on the 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.

Actuarial Present Value of Accumulated Plan Benefits: Accumulated Plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service participants have rendered. Accumulated Plan benefits include benefits expected to be paid to: (i) retired or terminated vested participants or their beneficiaries, (ii) beneficiaries of participants who have died, and (iii) present participants or their beneficiaries.

Benefits under the Plan are based on the participant's average annual earnings during the highest five consecutive complete calendar years in which they are credited with at least 1,000 hours within the most recent ten years of employment with the Credit Union prior to January 31, 2011, the date the Plan was frozen. Benefits payable under all circumstances (retirement, death, disability and termination of employment) are included in the computation to the extent they are considered attributable to employee service rendered at the valuation date.

The actuarial present value of accumulated Plan benefits is determined by an actuary from the Standard Insurance Company (the Standard) and is the amount which results from applying actuarial assumptions to adjust accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment resulting from death, disability, withdrawal, or retirement between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations as of and for the year ended December 31, 2012 were as follows:

Interest rate - 7.00%.

Mortality - IRS 2013 Optional Small Plan Mortality Table.

Age requirement - Age-graded rates ranging from 5% for ages 55 - 61, to 100% at age 65.

<p style="text-align: center;">FIRST TECHNOLOGY FEDERAL CREDIT UNION EMPLOYEES' PENSION PLAN NOTES TO THE FINANCIAL STATEMENTS</p>

Note: 2 (continued)

Actuarial assumptions are based on the presumption that the Plan will continue indefinitely. If the Plan were terminated, different actuarial assumptions might be applicable in determining the actuarial present value of accumulated Plan benefits.

Administrative Expenses: Expenses for the administration of the Plan are paid by the Credit Union and the Plan. Expenses that are paid directly by the Credit Union are excluded from these financial statements. In addition, certain investment related expenses are included in the net appreciation in fair value of investments presented in the accompanying Statements of Changes in Net Assets Available for Benefits.

Payment of Benefits: Benefit payments to participants are recorded when paid.

Subsequent Events: The Plan has evaluated subsequent events through September 17, 2014, the date the financial statements were available to be issued.

NOTE 3: FUNDING POLICY

The Credit Union's funding policy is to make contributions to the Plan so that all employees' benefits will be fully provided at the time of retirement. No minimum contribution was required for the years ended December 31, 2013 and 2012 as recommended by the Plan's actuary. The Credit Union made no contributions to the Plan during the years ended December 31, 2013 and 2012. Employees are not required to contribute to the Plan.

Although it has not expressed any intention to do so, the Credit Union has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

NOTE 4: PLAN TERMINATION

In the event the Plan is terminated, the assets of the Plan will be allocated for payment of Plan benefits to participants in order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor benefits. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Credit Union and the level of benefits guaranteed by the PBGC.

<p style="text-align: center;">FIRST TECHNOLOGY FEDERAL CREDIT UNION EMPLOYEES' PENSION PLAN NOTES TO THE FINANCIAL STATEMENTS</p>

NOTE 5: INVESTMENTS

The following table presents investments that represent 5% or more of the Plan's net assets:

	As of December 31,	
	2013	2012
Pooled separate account	\$27,773,983	\$26,151,617
Investment with insurance company	13,260,365	11,793,303
	<u>\$41,034,348</u>	<u>\$37,944,920</u>

During the years ended December 31, 2013 and 2012, the Plan's investment in the pooled separate account (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$5,795,777 and \$3,206,269, respectively.

NOTE 6: FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure 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 under FASB ASC 820 are described below:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none"> • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or liability; • Inputs that are derived principally from or corroborated by observable market data by correlation or other means. |

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- | | |
|---------|---|
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |
|---------|---|

**FIRST TECHNOLOGY FEDERAL CREDIT UNION
EMPLOYEES' PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS**

Note: 6 (continued)

The asset's 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.

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

Pooled separate account: Valued at the net asset value, as determined by the Standard, of shares held by the Plan at year end. The Standard considers the fair value of the underlying fund investments when establishing the value of the funds within the pooled separate account.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Pooled separate account	\$—	\$27,773,983	\$—	\$27,773,983

Assets at Fair Value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Pooled separate account	\$—	\$26,151,617	\$—	\$26,151,617

Fair Value of Investments in Entities that use NAV

The following table sets forth additional disclosures for the fair value measurement of investments in certain entities that calculate net asset value (or its equivalent) as of December 31, 2013 and 2012:

	As of December 31,		Unfunded	Redemption	Redemption
	2013	2012	Commitments	Frequency	Notice Period
	Fair Value	Fair Value			
Pooled separate account (a)	\$27,773,983	\$26,151,617	\$—	Daily	Daily

(a) The pooled separate account is comprised of numerous individual mutual funds designed to provide a diversified investment portfolio.

**FIRST TECHNOLOGY FEDERAL CREDIT UNION
EMPLOYEES' PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 7: INSURANCE CONTRACT

The Plan has a stable asset fund with the Standard. The Standard maintains the contributions in an unallocated fund to which it adds interest at 2.17% (2013) and 2.20% (2012). The interest rate is guaranteed for each specific year and is subject to change each preceding year.

***NOTE 8: INFORMATION CERTIFIED BY THE
PLAN'S CUSTODIAN***

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Standard, the custodian of the Plan, has supplied the Plan Administrator with a certification as to the completeness and accuracy of all investments reflected in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012, the related investment activity reflected in the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2013 and 2012, Note 5, and the supplemental Schedule H, Line 4I-Schedule of Assets (Held at End of Year) as of December 31, 2013 and the Schedule H, Line 4J-Schedule of Reportable Transactions for the year ended December 31, 2013. The information obtained from the Plan Administrator was not audited by independent public accountants, except for comparing such information to the related information included in the financial statements and supplemental schedules, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

NOTE 9: TAX STATUS

The Plan obtained its latest determination letter on September 27, 2012, in which the Internal Revenue Service (IRS) states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. 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 if the Plan has taken an uncertain position that more likely than not, would not be sustained upon examination by the Department of Labor or the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to the year ended December 31, 2010.

<p>FIRST TECHNOLOGY FEDERAL CREDIT UNION EMPLOYEES' PENSION PLAN NOTES TO THE FINANCIAL STATEMENTS</p>

NOTE 10: PARTY-IN-INTEREST TRANSACTIONS

Plan investments are invested in or maintained by the Standard. The Standard is the custodian of the Plan, and therefore, transactions in these investments qualify as party-in-interest transactions as defined by ERISA.

NOTE 11: RISKS AND UNCERTAINTIES

Plan investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the value of investments 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 Benefits.

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

★★★★★★

<p align="center">FIRST TECHNOLOGY FEDERAL CREDIT UNION EMPLOYEES' PENSION PLAN SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)</p>

EIN# 23-7062675

Plan# 004

As of December 31, 2013

Identity of Issue		Description	Cost	Current Value
(a)	(b)	(c)	(d)	(e)(1)
*	Standard Ins. Co.	Pooled separate account	\$17,739,215	\$27,773,983
*	Standard Ins. Co.	Insurance contract	13,260,365	13,260,365
			<u>\$30,999,580</u>	<u>\$41,034,348</u>

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

(1) See Notes 2, 5, and 6 to the financial statements regarding the fair value of investments.

FIRST TECHNOLOGY FEDERAL CREDIT UNION
EMPLOYEES' PENSION PLAN
SCHEDULE H, LINE 4J - SCHEDULE OF REPORTABLE TRANSACTIONS

EIN# 23-7062675

Plan# 004

For the Year Ended December 31, 2013

Description of asset	Total number of purchases (a)	Total number of sales (b)	Total value of purchases (c)	Total value of sales (d)	Net gain or (loss) (e)
Insurance contract	17,923	—	\$2,161,535	\$—	\$—

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 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 201 or fiscal plan year beginning		01/01/2013	and ending
		12/31/2013	
A This return/report is for:	☐ a multiemployer plan; ☒ a single-employer plan;	☐ a multiple-employer plan; or ☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report; ☐ an amended return/report;	☐ the final 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; ☐ special extension (enter description) _____	☐ automatic extension;	☐ the DFVC program;

Part II Basic Plan Information—enter all requested information			
1a Name of plan RALEIGH DIV. ATC/VANCOM MGMT. SER. ATU LOCAL UNION 1328 RET. PLAN		1b Three-digit plan number (PN) ➔	011
		1c Effective date of plan	12/01/1972
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) ATC/VANCOM MANAGEMENT SERVICES, LTD 720 E Butterfield Road Suite 300 LOMBARD IL 60148		2b Employer Identification Number (EIN) 52-1493194	
		2c Sponsor's telephone number (919) 996-3878	
		2d Business code (see Instructions) 485110	

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	Signature of plan administrator	9/30/2014 Date	ADRIA PAYOUTE Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	9/30/2014 Date	SCOTT MCCLELLAN 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)

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2013)
v. 130118

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address BOARD OF CONTROL 4104 POOLE ROAD RALEIGH NC 27610	3b Administrator's EIN 56-2647305 3c Administrator's telephone number (919) 996-3878
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	5 307
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 152
b Retired or separated participants receiving benefits	6b 51
c Other retired or separated participants entitled to future benefits	6c 87
d Subtotal. Add lines 6a, 6b, and 6c	6d 290
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 10
f Total. Add lines 6d and 6e	6f 300
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 14
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: 1B	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**

For calendar plan year 201 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

► Round off amounts to nearest dollar.

► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

RALEIGH DIV. ATC/VANCOM MGMT. / LOCAL 1328 RET. PL

B Three-digit
plan number (PN) ►

011

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

ATC/VANCOM MANAGEMENT SERVICES, LTD

D Employer Identification Number (EIN)

52-1493194

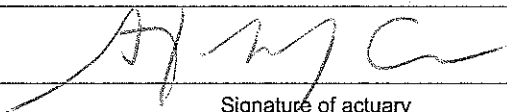
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2013**2** Assets:**a** Market value **2a** 8,148,648**b** Actuarial value **2b** 8,148,648**3** Funding target/participant count breakdown:

(1) Number of participants

(2) Funding Target

a For retired participants and beneficiaries receiving payment **3a** 60 3,059,037**b** For terminated vested participants **3b** 89 848,557**c** For active participants:(1) Non-vested benefits **3c(1)** 251,772(2) Vested benefits **3c(2)** 4,294,704(3) Total active **3c(3)** 158 4,546,476**d** Total **3d** 307 8,454,070**4** If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐**a** Funding target disregarding prescribed at-risk assumptions **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... **4b****5** Effective interest rate **5** 6.36 %**6** Target normal cost **6** 41,203**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

STEPHEN M. COLEMAN, EA FSA MAAA

Type or print name of actuary

STANDARD RETIREMENT SERVICES, INC.

Firm name

P O BOX 711

PORTLAND

OR 97207-0711

Address of the firm

9-3-2014

Date

14-03631

Most recent enrollment number

(971) 321-8558

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	20,270	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	20,270	0
10 Interest on line 9 using prior year's actual return of <u>6.95</u> %	1,409	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		302,865
b Interest on (a) using prior year's effective interest rate of <u>7.05</u> % except as otherwise provided (see instructions)		21,352
c Total available at beginning of current plan year to add to prefunding balance		324,217
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	21,679	0

Part III Funding Percentages

14 Funding target attainment percentage	14	96.13 %
15 Adjusted funding target attainment percentage	15	96.13 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	96.87 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	458,731	18(c) 458,731

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	442,864

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	41,203	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	327,101	164,162	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	205,365	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	205,365	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	442,864	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	237,499	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

[illegible]

Schedule SB, line 19 - Discounted Employer Contributions

PN: 011

[illegible]

Attachment to 2013 Form 5500
Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name RALEIGH DIV. ATC/VANCOM MGMT. / LOCAL 1328 RET. PL **EIN:** 52-1493194
Plan Sponsor's Name ATC/VANCOM MANAGEMENT SERVICES, LTD **PN:** 011

Attained Age	YEARS OF CREDITED SERVICE								
	Under 1			1 to 4			5 to 9		
	No.	Average	Cash Bal.	No.	Average	Cash Bal.	No.	Average	Cash Bal.
Under 25	0			0			0		
25 to 29	3			4			1		
30 to 34	1			7			4		
35 to 39	3			4			5		
40 to 44	2			11			9		
45 to 49	2			12			7		
50 to 54	0			6			8		
55 to 59	2			9			12		
60 to 64	0			5			3		
65 to 69	0			0			0		
70 & up	0			0			0		

Attained Age	YEARS OF CREDITED SERVICE								
	10 to 14			15 to 19			20 to 24		
	No.	Average	Cash Bal.	No.	Average	Cash Bal.	No.	Average	Cash Bal.
Under 25	0			0			0		
25 to 29	0			0			0		
30 to 34	1			0			0		
35 to 39	0			1			0		
40 to 44	3			1			0		
45 to 49	1			1			0		
50 to 54	6			3			0		
55 to 59	2			4			2		
60 to 64	3			0			0		
65 to 69	2			1			1		
70 & up	0			0			0		

Attained Age	YEARS OF CREDITED SERVICE											
	25 to 29			30 to 34			35 to 39			40 & up		
	No.	Average	Cash Bal.	No.	Average	Cash Bal.	No.	Average	Cash Bal.	No.	Average	Cash Bal.
Under 25	0			0			0			0		
25 to 29	0			0			0			0		
30 to 34	0			0			0			0		
35 to 39	0			0			0			0		
40 to 44	0			0			0			0		
45 to 49	0			0			0			0		
50 to 54	0			0			0			0		
55 to 59	1			1			0			0		
60 to 64	2			0			1			0		
65 to 69	0			0			0			1		
70 & up	0			0			0			0		

Schedule SB, line 32 - Schedule of Amortization Bases

PN: 011

[illegible]

Summary of Actuarial Assumptions and Methods

Actuarial Value of Assets: Market Value Method

Funding Target Discount Rates: MAP 21 Rates

Years 0 to 5:	4.94%
Years 6 to 20:	6.15%
Years 21 on:	6.76%

Maximum Deductible Discount Rates:

PPA Rates

Years 0 to 5:	1.75%
Years 6 to 20:	4.62%
Years 21 on:	5.72%

ASC 960 Discount Rate: 6.50%

Salary Scale (compounded annually): 4.00%

Turnover:	<u>Age</u>	<u>Rate</u>
	25	7.84%
	30	6.24%
	35	4.83%
	40	3.60%
	45	2.42%
	50	1.19%
	55 or more	0.00%

Disability Incidence:	<u>Age</u>	<u>Rate</u>
	30	0.08%
	35	0.11%
	40	0.16%
	45	0.30%
	50	0.51%
	55	0.87%
	60 or more	0.00%

Retirement: Age 65 or Age 62 with 10 Years of Vesting Service

Funding Mortality Table: 2012 Optional Combined Mortality Table

ASC 960 Mortality Table: RP 2000 Table Projected to 2010

Appendix B - Summary of Actuarial Assumptions and Methods (cont.)

<i>Marital Status:</i>	90% of males and 70% of females are assumed to be married. Males are assumed to be three years older than their spouses.
<i>Assumed Form of Payment:</i>	Participants are assumed to elect the normal form under the Plan.
<i>Expenses:</i>	Estimated non-investment expenses are included in Normal Cost.
<i>Plan Benefits Not Considered:</i>	None.
<i>Changes Since Prior Year:</i>	Prescribed mortality table and interest assumption were updated per IRS regulation, including MAP-21 guidance

Summary of Principal Plan Provisions

Original Effective Date:	December 1, 1972, restated January 1, 1997							
Employee:	Any person who is employed by the employer as a bona fide, common law employee whose wages are subject to laws requiring withholding by the employer of income and Social Security taxes, and who is compensated on an hourly basis, including union members, but excluding any part-time person who works less than 1,000 hours during a plan year. Effective January 1, 1998, an Employee does not include any other common law employee or an individual not treated as a common law employee on the employer's payroll records.							
Participation:	Effective January 1, 2000, each Employee will become a Participant in the plan on the first day of the first pay period following the completion of 120 days of employment.							
Vesting Service:	The number of full years of employment							
Benefit Service:	The number of years and fractions of a year beginning on an Employee's latest employment date, and ending on the first to occur of his date of termination of employment, retirement date, death, disability or transfer to an uncovered division. For each calendar month in which the Employee works at least one day, one-twelfth of a year shall be credited.							
Normal Retirement Date:	The first day of the calendar month coincident with or next following the later of age 65 and the effective date of participation.							
Early Retirement Date:	Any participant who has attained age 62 and completed 10 years of vesting service may elect early retirement on the first day of any calendar month following the termination of service.							
Total and Permanent Disability	A physical or mental condition which renders a participant disabled to the extent that he is eligible for and receives payments under the Social Security Act.							
Vesting Schedule:	<table><tr><th><u>Years of Vesting Service</u></th><th><u>Vested Interest</u></th></tr><tr><td>Less than 5</td><td>0%</td></tr><tr><td>5 or more</td><td>100%</td></tr></table>	<u>Years of Vesting Service</u>	<u>Vested Interest</u>	Less than 5	0%	5 or more	100%	
<u>Years of Vesting Service</u>	<u>Vested Interest</u>							
Less than 5	0%							
5 or more	100%							
Normal Retirement Benefit:	For each year of Benefit Service on and after January 1, 2001, a participant accrues an annual benefit of \$630. Lesser dollar multipliers apply to Benefit Service earned before January 1, 2001.							
Early Retirement Benefit:	The amount of the benefit accrued as of Normal Retirement Date, without actuarial reduction for early commencement.							

Summary of Plan Provisions (cont.)

Disability Benefit:	A participant who retires because of Total and Permanent Disability and who has at least 10 years of vesting service shall be eligible to commence receipt of their benefit regardless of age. The disability benefit is the amount of the benefit accrued as of Normal Retirement Date, without actuarial reduction for early commencement.
Other Termination Benefits:	A terminated participant is entitled to the value of his employee contributions with interest at any time. Otherwise, if retirement has not been reached, no benefit is payable unless the lump sum amount of the participant's total benefit is less than \$5,000.
Normal Form of Benefit:	The normal form of benefit is a monthly annuity payable for the participant's life. If the participant dies before receiving the full amount of his employee contributions account with interest, his beneficiary will receive the difference.
Optional Benefit Forms:	100% or 50% Joint and Survivor Annuity, Ten-year Certain and Life Annuity.
Death Benefits (Pre-Retirement):	If the participant is married, his spouse is entitled to the standard statutory survivor's benefit equal to one-half of the benefit that would have been payable in the form of a 50% joint and survivor annuity. If the participant is not married, the death benefit is the value of his employee contributions with interest.
Employee Contributions:	Prior to February 20, 2009, employee contributions were made at the rate of 5% of compensation. The contribution rate was increase to 5.5% on February 20 and was increased to 6% on January 1, 2010.
Death Benefits (Post-Retirement):	None except as provided by the annuity form elected.
Changes Since Prior Year:	As noted, the employee contribution rate has increased .

Raleigh Div. ATC/Vancom Mgmt Ser.ATU Local Union 1328 Ret. Plan
 EIN/PN: 52-1493194 / 011
 Plan Year Starting: January 1, 2013
 Schedule SB Line 22 – Weighted Average Retirement Age

Calculation of Estimated Retirement Age

Participants are assumed to retire at the earlier of Age 65 and Age 62 with 10 Years of Service. The weighted Retirement Age is calculated as follows:

Assumed Retirement Age	Estimated # of Plan Participants	% Expected to Retire	# Expected to Retire	Weighted Factor
62	160	92.6%	148.16	9,185.92
63	12	33.3%	3.94	248.22
64	8	25.0%	1.98	126.72
65	6	100%	5.92	384.80
			160	9,945.66

Weighted Average Retirement Age:

62

Plan Name	RALEIGH DIV. ATC/VANCOM MGMT. SER. ATU LOCAL UNION 1328	Plan ID	5211493194
Plan Sponsor's Name	ATC/VANCOM MANAGEMENT SERVICES, LTD	PN:	011

[illegible]

Schedule SB, line 19 - Discounted Employer Contributions

PN: 011

[illegible]

Attachment to 2013 Form 5500
Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name RALEIGH DIV. ATC/VANCOM MGMT. / LOCAL 1328 RET. PL **EIN:** 52-1493194
Plan Sponsor's Name ATC/VANCOM MANAGEMENT SERVICES, LTD **PN:** 011

Attained Age	YEARS OF CREDITED SERVICE								
	Under 1			1 to 4			5 to 9		
	No.	Average	Cash Bal.	No.	Average	Cash Bal.	No.	Average	Cash Bal.
Under 25	0			0			0		
25 to 29	3			4			1		
30 to 34	1			7			4		
35 to 39	3			4			5		
40 to 44	2			11			9		
45 to 49	2			12			7		
50 to 54	0			6			8		
55 to 59	2			9			12		
60 to 64	0			5			3		
65 to 69	0			0			0		
70 & up	0			0			0		

Attained Age	YEARS OF CREDITED SERVICE								
	10 to 14			15 to 19			20 to 24		
	No.	Average	Cash Bal.	No.	Average	Cash Bal.	No.	Average	Cash Bal.
Under 25	0			0			0		
25 to 29	0			0			0		
30 to 34	1			0			0		
35 to 39	0			1			0		
40 to 44	3			1			0		
45 to 49	1			1			0		
50 to 54	6			3			0		
55 to 59	2			4			2		
60 to 64	3			0			0		
65 to 69	2			1			1		
70 & up	0			0			0		

Attained Age	YEARS OF CREDITED SERVICE											
	25 to 29			30 to 34			35 to 39			40 & up		
	Average			Average			Average			Average		
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25	0			0			0			0		
25 to 29	0			0			0			0		
30 to 34	0			0			0			0		
35 to 39	0			0			0			0		
40 to 44	0			0			0			0		
45 to 49	0			0			0			0		
50 to 54	0			0			0			0		
55 to 59	1			1			0			0		
60 to 64	2			0			1			0		
65 to 69	0			0			0			1		
70 & up	0			0			0			0		

Schedule SB, line 32 - Schedule of Amortization Bases

PN: 011

[illegible]