Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2001

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

SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC.

8613 HELMS AVE
RANCHO CUCAMONGA, CA 91730-4521

2b Employer Identification Number (EIN)
26-1517704

2c Sponsor's telephone number
909-357-9400

2d Business code (see instructions)
238210

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	PAMELA F. METZER
	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

SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC.

8613 HELMS AVE
RANCHO CUCAMONGA, CA 91730-4521

3b Administrator's EIN: 26-1517704

3c Administrator's telephone number: 909-357-9400

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**	243
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**	203
b	Retired or separated participants receiving benefits	**6b**	3
c	Other retired or separated participants entitled to future benefits	**6c**	29
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	235
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	235
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	72
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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:
2A 2E 2F 2G 2J 3D

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

9a Plan funding arrangement (check all that apply)

(1)	☐	Insurance
(2)	☐	Code section 412(e)(3) insurance contracts
(3)	☒	Trust
(4)	☐	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	☐	Insurance
(2)	☐	Code section 412(e)(3) insurance contracts
(3)	☒	Trust
(4)	☐	General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

(1)	☒	**H** (Financial Information)
(2)	☐	**I** (Financial Information – Small Plan)
(3)	☐	**A** (Insurance Information)
(4)	☒	**C** (Service Provider Information)
(5)	☐	**D** (DFE/Participating Plan Information)
(6)	☐	**G** (Financial Transaction Schedules)

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

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

A Name of plan SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC. 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC.	**D** Employer Identification Number (EIN) 26-1517704

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NATIONWIDE INSURANCE

31-4156830

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 64 99	RECORDKEEPER	16545	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC.

D Employer Identification Number (EIN)
26-1517704

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	1335	1398
(3) Other	1b(3)	494	394
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		1682
(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)	48577	48630
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	812208	964457
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	862614	1016561
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	862614	1016561

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)		
	(B) Participants	2a(1)(B)	85803	
	(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)		85803
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)	1895	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1895
	(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)		
(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)		119721
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		207419
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	50467	
(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)		50467
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	3005	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		3005
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		53472
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		153947
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: REISS JACKSON & COMPANY **(2)** EIN: 20-2834936

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		150000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC.

D Employer Identification Number (EIN)
26-1517704

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): 31-4156830

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** 0

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC.

401(k) PLAN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2013



REISS JACKSON & COMPANY

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Superior Electrical, Mechanical & Plumbing, Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Superior Electrical, Mechanical & Plumbing, Inc. 401(k) Plan, which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefit for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Nationwide, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trusee is complete and accurate.

Disclaimer of Opinion

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

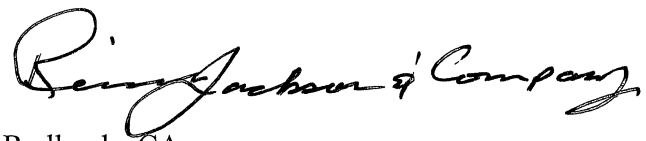
CERTIFIED PUBLIC ACCOUNTANTS
1901 ORANGE TREE LANE, SUITE 120 • REDLANDS, CA 92374
(909) 792-3533 • Fax: (909) 792-1817

Other Matters

The supplemental schedules of assets held for investment purposes at the beginning and end of year are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express the supplemental schedules referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Redlands, CA
October 3, 2014

SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC. 401(K) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
Investments, at fair value (Note 6)		
Mutual funds	$ 966,139	$ 812,208
Receivables		
Participants' contributions	1,398	1,335
Loan repayment	394	494
Note receivable from participants	48,630	48,577
TOTAL ASSETS	$ 1,016,561	$ 862,614
LIABILITIES	$ -	$ -
NET ASSETS AVAILABLE FOR BENEFITS	$ 1,016,561	$ 862,614

The accompanying notes are an integral part of this statement

SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC. 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS	
ADDITIONS TO NET ASSETS ATTRIBUTE TO :	
Investment income (Note 6):	
Net appreciation in fair value of investments	$ 119,721
Interest	-
Subtotal	119,721
Interest income on notes receivable from participants	1,895
Contributions:	
Participants	85,803
Rollover	-
TOTAL ADDITIONS	207,419
DEDUCTIONS	
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	50,467
Administrative expenses	3,005
TOTAL DEDUCTIONS	53,472
NET DECREASE	153,947
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	862,614
NET ASSETS AVAILABLE FOR BENEFITS, end of year	$ 1,016,561

The accompanying notes are an integral part of this statement

SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF THE PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following description of the Superior 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

GENERAL - The Plan is a 401(k) plan made available to all employees who have completed one hour of service and are not part of a collective bargaining agreement. Entry dates are upon hire or January 1, April 1, July 1 and October 1 of each year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan utilizes Nationwide Insurance Allocated Retirement Account group annuity contract which permits employees to contribute a portion of their annual compensation to a tax-deferred retirement plan. The employee elects the deferred amount and authorizes its investment under the Plan amoung investment options available through the group annuity contract.

CONTRIBUTIONS - Each year, participants may contribute up to the maximum amount permitted by the Internal Revenue Code. Participants direct the investments of their contributions into various investment options offered by Nationwide Insurance. The Plan currently offers 30 core mutual funds and availability of 255 mutual funds and self-directed investment option sponsored by Nationwide Insurance as investment options for the participants. The employer may in its sole discretion make a basic matching to the Plan. The employer will make contributions to the Plan for services performed during the Plan year by prevailing wage employees under the prevailing wage law. The contributions for each prevailing wage employee will be based on the hourly contribution rate required under the applicable prevailing wage law for each such employee's employment classification for each construction project at which prevailing wage law services are performed by each such employee.

PARTICIPANT ACCOUNTS - Each participant's account is credited with the participant's contribution and (a) allocations of Company contributions and, (b) their earnings and charged with an allocation of Plan administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

VESTING - Participants are immediatedly vested in their contributions plus actual earnings thereon. Participants are immediately vested in all prevailing wage contributions credited to their account. Participants are 100% vested in matching and non-elective contributions after six years of service.

NOTES RECEIVABLE FROM PARTICIPANTS - Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or fifty percent (50%) of their vested account balance, limited to a maximum of five loans at any one time. The loans are secured by the balance in the Participant's account and bear interest from 3.5% to 10% for 2013 and 2012, which are commensurate with the local prevailing rates as determined by the Plan administrator on an annual basis. Principal and interest are paid ratably through payroll deductions. Loans are not restricted as to purpose. A loan default occurs if payment is not received in a quarter following the quarter in which the payment became due and payable, or if there is an outstanding principal balance after the last scheduled repayment date. Upon termination of employment, outstanding loans become due and payable.

PAYMENT OF BENEFITS - On termination of service due to death, disability or retirement, a participant will, at their discretion, receive a lump sum amount equal to the participant's vested interest in his or her account. Benefits are recorded when paid. In 2013, benefit payments amounted to $50,467.

FORFEITURES - Foreitures attributable to matching contributions and non-elective contributions will be used to reduce, at the discretion of the Administrator, either the matching contribution, the qualified matching contribution, the non-elective contribution, or the qualified non-elective contribution, or any combination thereof, for the current Plan year or for a future Plan year. At December 31, 2013 and 2012 forfeited nonvested accounts balance is $1,682 and zero, respectively.

NOTE 1 - DESCRIPTION OF THE PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENT VALUATION AND INCOME RECOGNITION - The investments in common/collective trust funds are valued by Nationwide ("Trustee") and are based upon the quoted market price underlying the investments in each fund. The mutual funds are valued at quoted market prices. The net appreciation or depreciation in the fair value of each fund includes interest, dividends, realized appreciation, depreciation, and unrealized appreciation and depreciation, less expenses. Any net unrealized appreciation or depreciation for the year is reflected in the Statement of Changes in Net Assets Available for Benefits. See Note 4 for discussion of fair value measurements.

Purchase 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 Plan's gains and losses on investments bought and sold as well as held during the year.

NOTES RECEIVABLE FROM PARTICIPANTS - Notes receivable from participants are measured at their unpaid principal balance but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

BASIS OF ACCOUNTING - The accompanying financial statements have been prepared on the accrual basis of accounting.

NON-DISTRIBUTED BENEFITS - The Plan does not accrue non-distributed benefits related to Participants who have withdrawn from the Plan, but recognizes such benefits as a deduction from net assets in the year in which such benefits are paid.

CONTRIBUTION FUNDING - The Organization makes contributions to the fund on a weekly basis. In 2013, employee contributions amounted to $85,803. No employer contributions were made in 2013 for prevailing wage jobs.

PLAN ADMINISTRATIVE EXPENSES - Certain expenses of maintaining the Plan are paid directly by the Organization and are excluded from these financial statements. Fees related to the administration of notes receivable from particpants are charged directly to the participant's accounts and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

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

NOTE 2 - TAX STATUS

The Plan has adopted a standardized prototype plan which has received a favorable determination letter from the Internal Revenue Service qualifying the Plan under Section 401(a) and 401(k) of the Internal Revenue Code and making it exempt from federal income taxes under the provisions of Section 501(a) of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. The Plan administrator believes the Plan is currently designed and is operated in compliance with the applicable requirements of the Internal Revenue Code; accordingly, no provision was made for federal income taxes in the accompanying financial statements. The Plan's returns are subject to examination generally for three years after they are filed.

NOTE 3 - RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Nationwide. Nationwideis the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in the net appreciation in fair value of the investment, as the fees are paid through revenue sharing, rather than a direct payment. The Plan made direct payments to the third party administrator of $16,545 for the year ended December 31, 2013 which was not covered by revenue sharing. The Plan sponsor pays directly any other fees related to the Plan's operations.

NOTE 4 - RISKS AND UNCERTAINTIES

The Plan provides for various investment options in any combination of investment securities including, mutual funds and common/collective trust funds. Investment securities are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks near term would materially affect Participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits.

NOTE 5 - FAIR VALUE MEASUREMENTS

FAIR VALUE - Fair value measurement provides a framework for measuring fair value under Generally Accepted Accounting Principles (GAAP), which provides a fair value hierarchy that priortizes 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 - measurements) and lowest priority to unobservable inputs (Level 3 - measurements). The three levels of the fair value hierarchy are as follows: Level 1 - Inputs to valuations methodology are unadjusted quoted prices for identifical assets or liabilites in active markets that the Plan has the ability to access. Level2 - Inputs to valuation methodology include: quoted prices for similar or 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 assets 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.

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 to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual Funds - Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mututal funds held by the Plan are deemed to be actively traded.

The methodology described above 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 method is 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 measurement at the reporting dates.

NOTE 5 - FAIR VALUE MEASUREMENTS (CONTINUED)

The following table set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013.

Investment Type	Fair Value	Quoted Prices in Active Markets Identifiable Level 1	Significant Unobservable Level 3
Mutual fund - SDBA Assets	$ 21,802	$ 21,802	
Mutual fund - Intermediate Gov't Bonds	2,367	2,367	
Mutual fund - Large Blend	873,200	873,200	
Mutual fund - Large Growth	5,214	5,214	
Mutual fund - Large Growth (Healthcare)	6,486	6,486	
Mutual fund - Low/Mod High Yield Corp. Bonds	691	691	
Mutual fund - Mid Blend	2,988	2,988	
Mutual fund - Mid Blend (Precious Metals)	38,294	38,294	
Mutual fund - Mid Value	4,586	4,586	
Mutual fund - Mid/Limited Short Gov't Bonds	2,417	2,417	
Mutual fund - Money market	1,682	1,682	
Mutual fund - Short term - Gov't Bonds	2,347	2,347	
Mutual fund - Sm/Lg Growth (Science & Tech)	3,879	3,879	
Mutual fund - Utilities	186	186	
	$ 966,139	$ 966,139	$ -

The following table set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2012.

Investment Type	Fair Value	Quoted Prices in Active Markets Identifiable Level 1	Significant Unobservable Level 3
Mutual fund - SDBA Assets	$ 22,070	$ 22,070	
Mutual fund - Intermediate Gov't Bonds	1,922	1,922	
Mutual fund - Large Blend	719,264	719,264	
Mutual fund - Large Growth	3,342	3,342	
Mutual fund - Large Growth (Healthcare)	3,209	3,209	
Mutual fund - Low/Mod High Yield Corp. Bonds	3,188	3,188	
Mutual fund - Mid Blend	1,633	1,633	
Mutual fund - Mid Blend (Precious Metals)	50,441	50,441	
Mutual fund - Mid/Limited Short Gov't Bonds	1,928	1,928	
Mutual fund - Money market	1,712	1,712	
Mutual fund - Short term - Gov't Bonds	1,843	1,843	
Mutual fund - Sm/Lg Growth (Science & Tech)	1,656	1,656	
	$ 812,208	$ 812,208	$ -

NOTE 6 - INVESTMENTS AND INFORMATION CERTIFIED BY THE TRUSTEE

Certain information related to investment disclosed the accompanying financial statements and supplemental schedule, including notes receivable from participants held at December 31, 2013 and 2012, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2013, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Nationwide (the trustee of the Plan).

a) Fair value of investments

The following tables represent the fair value of investments that are five percent (5%) or more of the Plan's net assets as of .December 31, 2013 and 2012.

PARTICIPANT DIRECTED INVESTMENTS	2013	2012
At fair value as determined by quoted market prices		
Mutual funds		
Vanguard Precious Metal Mining	$ -	$ 50,441 *
Vanguard Target Retirement 2020	113,019 *	122,840 *
Vanguard Target Retirement 2025	143,210 *	115,891 *
Vanguard Target Retirement 2030	102,587 *	75,923 *
Vanguard Target Retirement 2035	298,814 *	233,915 *
Vanguard Target Retirement 2045	120,378 *	102,359 *
Others (less than 5% of net plan assets)	188,131	110,839
	$ 966,139	$ 812,208
Notes receivable from participants	48,630	48,577 *
Investments at estimated fair value	$ 1,014,769	$ 860,785

* *Represents 5 % or more of net assets*

b) Changes in net assets assets available for benefits

PARTICIPANT DIRECTED INVESTMENTS		
Investment gain or (loss)	$ 119,721	$ (38,155)
Interest	-	-
Interest on participant loans	1,895	3,155
Dividends		
Net investment gain (loss)	$ 121,616	$ (35,000)

c) Supplemental Schedule :

Schedule H, Line 4(i) - Schedule of Assets (Held at End) of Year	$ 1,016,561	$ 885,891

NOTE 7 - GUARANTEED INVESTMENT CONTRACT WITH INSURANCE COMPANY

For 2013, the Plan has not entered into a benefit-responsive guaranteed investment contract with Nationwide.

NOTE 8 - PLAN TERMINATION

Although the Organization has not expressed any interest to do so, it has a right under the Plan at any time to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become one hundred percent (100%) vested in all accounts.

NOTE 9 - SUBSEQUENT EVENTS

Subsequents events were evaluated through October 3, 2014, which is the date the financial statements were issued. No events have occurred through the report issuance date which require disclosure.

SUPPLEMENTAL SCHEDULE

SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC. 401(K) PLAN

SCHEDULE H, LINE 4(i)
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
PLAN # 001
FEIN# 26-1517704

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS HELD AT BEGINNING OF YEAR

(a)	(b) Identity of Issue Borrower, Lessor or Similar Party	(c) Description of Investment Including, Maturity Date, Rate of Interest Collateral, Par or Maturity Value	(d) Cost		(e) Current Value
*	Nationwide	Aggregate SDBA Assets	$	**	$ 22,070
*	Nationwide - Drey Inst Prfrd MnyMkt	Mutual fund - Money Market	$	**	1,712
*	Nationwide - Fed Intmd Govt Corp Inst	Mutual fund - Mid/Limited Gov't Bond	$	**	1,928
*	Nationwide - GdmanScs Shrt Dur Govt	Mutual fund - Short term Gov't Bond	$	**	1,843
*	Nationwide - Vngrd GNMA Inv	Mutual fund - Intermediate Gov't Bond	$	**	1,922
*	Nationwide - Vngrd Prec Mtls Mining	Mutual fund - Mid Blend	$	**	50,441
*	Nationwide - Vngrd Trgt Rtrmt Inc.	Mutual fund - Large Blend	$	**	26,363
*	Nationwide - Vngrd Trgt Rtrmt 2020	Mutual fund - Large Blend	$	**	122,840
*	Nationwide - Vngrd Trgt Rtrmt 2025	Mutual fund - Large Blend	$	**	115,891
*	Nationwide - Vngrd Trgt Rtrmt 2030	Mutual fund - Large Blend	$	**	75,923
*	Nationwide - Vngrd Trgt Rtrmt 2035	Mutual fund - Large Blend	$	**	233,915
*	Nationwide - Vngrd Trgt Rtrmt 2040	Mutual fund - Large Blend	$	**	35,549
*	Nationwide - Vngrd Trgt Rtrmt 2045	Mutual fund - Large Blend	$	**	102,359
*	Nationwide - Vngrd Trgt Rtrmt 2050	Mutual fund - Large Blend	$	**	3,256
*	Nationwide - Fed Inst Hi Yld Bd Inst	Mutual fund - Hig Yld Corp. Bond	$	**	3,188
*	Nationwide - WR Ivy Scnc Tech I	Mutual fund - Sm/Lg Science & Tech	$	**	1,656
*	Nationwide - JPM MdCap Val Inst	Mutual fund - Mid Blend	$	**	1,633
*	Nationwide - Opp Devl Mkt Y	Mutual fund - Lg Growth (Emerg. Mkt)	$	**	3,342
*	Nationwide - SSgA S&P 500 Indx	Mutual fund - Large Blend	$	**	3,168
*	Nationwide - Vngrd Hlth Care Inv	Mutual fund - Large Growth	$	**	3,209
					$ 812,208
*	Contribution receivable from participants				1,335
*	Loan receivable from participants				494
*	Notes receivable from participants	Interest rate - 4.25% to 10%			48,577
	NET ASSETS AVAILABLE FOR BENEFIT, beginning of year				$ 862,614

* Party-in-interest

** Historical cost information is not required for Participant directed investment funds

SUPERIOR ELECTRICAL, MECHANICAL & PLUMBING, INC. 401(K) PLAN

SCHEDULE H, LINE 4(i)
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
PLAN # 001
FEIN# 26-1517704

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS HELD AT END OF YEAR

(a)	(b) Identity of Issue Borrower, Lessor or Similar Party	(c) Description of Investment Including, Maturity Date, Rate of Interest Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Nationwide	Aggregate SDBA Assets	**	$ 21,802
*	Nationwide - Drey Inst Prfrd MnyMkt	Mutual fund - Money Market	**	$ 1,682
*	Nationwide - Fed Intmd Govt Corp Inst	Mutual fund - Mid/Limited Gov't Bond	**	$ 2,417
*	Nationwide - GdmanScs Shrt Dur Govt	Mutual fund - Short term Gov't Bond	**	$ 2,347
*	Nationwide - MFS Utility R4	Mutual fund - Specialty	**	$ 186
*	Nationwide - Vngrd GNMA Inv	Mutual fund - Intermediate Gov't Bond	**	$ 2,367
*	Nationwide - Vngrd Prec Mtls Mining	Mutual fund - Mid Blend	**	$ 38,294
*	Nationwide - Vngrd Trgt Rtrmt Inc.	Mutual fund - Large Blend	**	$ 36,917
*	Nationwide - Vngrd Trgt Rtrmt 2020	Mutual fund - Large Blend	**	$ 113,019
*	Nationwide - Vngrd Trgt Rtrmt 2025	Mutual fund - Large Blend	**	$ 143,210
*	Nationwide - Vngrd Trgt Rtrmt 2030	Mutual fund - Large Blend	**	$ 102,587
*	Nationwide - Vngrd Trgt Rtrmt 2035	Mutual fund - Large Blend	**	$ 298,814
*	Nationwide - Vngrd Trgt Rtrmt 2040	Mutual fund - Large Blend	**	$ 46,848
*	Nationwide - Vngrd Trgt Rtrmt 2045	Mutual fund - Large Blend	**	$ 120,378
*	Nationwide - Vngrd Trgt Rtrmt 2050	Mutual fund - Large Blend	**	$ 5,561
*	Nationwide - Fed Inst Hi Yld Bd Inst	Mutual fund - Hig Yld Corp. Bond	**	$ 691
	Nationwide - Vngrd Select Value Investing	Mutual fund - Mid Value	**	$ 4,586
*	Nationwide - WR Ivy Scnc Tech I	Mutual fund - Sm/Lg Science & Tech	**	$ 3,879
*	Nationwide - JPM MdCap Val Inst	Mutual fund - Mid Blend	**	$ 2,988
*	Nationwide - Opp Devl Mkt Y	Mutual fund - Lg Growth (Emerg. Mkt)	**	$ 5,214
*	Nationwide - SSgA S&P 500 Indx	Mutual fund - Large Blend	**	$ 5,866
*	Nationwide - Vngrd Hlth Care Inv	Mutual fund - Large Growth	**	$ 6,486
				$ 966,139
*	Contribution receivable from participants			1,398
*	Loan receivable from participants			394
*	Notes receivable from participants	Interest rate - 4.25% to 10%		48,630
	NET ASSETS AVAILABLE FOR BENEFIT, end of year			$ 1,016,561

* Party-in-interest

** Historical cost information is not required for Participant directed investment funds

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Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Superior Electrical, Mechanical & Plumbing, Inc. 401(k) Plan **EIN:** 26-1517704
Plan Sponsor's Name Superior Electrical, Mechanical & Plumbing, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Trust Company	Fed Inst Hi Yld Bd Inst		691
	Nationwide Trust Company	Fed ShrtIntmdTtlRtnBd		2,417
	Nationwide Trust Company	GdmnScs Shrt Dur Govt Inst		2,347
	Nationwide Trust Company	JPM MdCap Val Inst		2,988
	Nationwide Trust Company	Opp Devl Mkt Y		5,214
	Nationwide Trust Company	SSgA S P 500 Indx		5,866
	Nationwide Trust Company	Vngrd GNMA Inv		2,367

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Acquired or Disposed of Within Year)

Plan Name Superior Electrical, Mechanical & Plumbing, Inc. 401(k) Plan **EIN:** 26-1517704
Plan Sponsor's Name Superior Electrical, Mechanical & Plumbing, Inc. **PN:** 001

(a) Identity of issue, borrower, lessor, or similar party	**(b)** Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	**(c)** Cost of acquisitions	**(d)** Proceeds of dispositions
Nationwide Trust Company	WR Ivy Scnc Tech		3,879
Nationwide Trust Company	MFS Util R4		186
Nationwide Trust Company	Vngrd Trgt Rtrmt 2050 Inv		5,561
Nationwide Trust Company	Vngrd Trgt Rtrmt 2040 Inv		46,848
Nationwide Trust Company	Vngrd Hlth Care Inv		6,486
Nationwide Trust Company	Vngrd Prec Mtls Mining Inv		38,294
Nationwide Trust Company	Vngrd Trgt Rtrmt 2035 Inv		298,814

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Acquired or Disposed of Within Year)

Plan Name Superior Electrical, Mechanical & Plumbing, Inc. 401(k) Plan **EIN:** 26-1517704
Plan Sponsor's Name Superior Electrical, Mechanical & Plumbing, Inc. **PN:** 001

(a) Identity of issue, borrower, lessor, or similar party	**(b)** Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	**(c)** Cost of acquisitions	**(d)** Proceeds of dispositions
Nationwide Trust Company	Vngrd Sel Val Inv		4,586
Nationwide Trust Company	Vngrd Trgt Rtrmt 2030 Inv		102,587
Nationwide Trust Company	Vngrd Trgt Rtrmt 2045 Inv		120,378
Nationwide Trust Company	Vngrd Trgt Rtrmt Inc		36,917
Nationwide Trust Company	Vngrd Trgt Rtrmt 2025 Inv		143,210
Nationwide Trust Company	Vngrd Trgt Rtrmt 2020 Inv		113,019
Nationwide Trust Company	Drey Inst Prfrd MnyMkt Prm		1,682

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Acquired or Disposed of Within Year)

Plan Name Superior Electrical, Mechanical & Plumbing, Inc. 401(k) Plan **EIN:** 26-1517704
Plan Sponsor's Name Superior Electrical, Mechanical & Plumbing, Inc. **PN:** 001

(a) Identity of issue, borrower, lessor, or similar party	**(b)** Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	**(c)** Cost of acquisitions	**(d)** Proceeds of dispositions
Nationwide Trust Company	Aggregate SDBA Assets		21,802
Participant Loans	Interest rate 4.25% - 10%		48,986