

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>JB & A, INC. MONEY PURCHASE PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1989</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1989</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1989</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MCR, LLC</u> <u>2010 CORPORATE RIDGE, STE 350</u> <u>MCLEAN, VA 22102</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>54-1038828</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>703-506-4600</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541600</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>54-1038828</u>	2c Sponsor's telephone number <u>703-506-4600</u>	2d Business code (see instructions) <u>541600</u>	
2b Employer Identification Number (EIN) <u>54-1038828</u>					
2c Sponsor's telephone number <u>703-506-4600</u>					
2d Business code (see instructions) <u>541600</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.	10/09/2014	J. CHRIS NEUBAUER
	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		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	145
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	0
b Retired or separated participants receiving benefits		6b	52
c Other retired or separated participants entitled to future benefits.....		6c	0
d Subtotal. Add lines 6a , 6b , and 6c		6d	52
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	52
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	52
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: 2C 2G 2F 2T 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 JB & A, INC. MONEY PURCHASE PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MCR, LLC	D Employer Identification Number (EIN) 54-1038828	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

WILMINGTON TRUST SERVICES COMPANY

1100 NORTH MARKET STREET
WILMINGTON, DE 19890

54-1038828

(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?
28	SPONSOR	21864	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WELLS FARGO ADVISORS

1751 PINNACLE DRIVE, 3RD FLOOR
MCLEAN, VA 22012

04-1347393

(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?
27	N/A	19715	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

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 JB & A, INC. MONEY PURCHASE PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 MCR, LLC		D Employer Identification Number (EIN) 54-1038828

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)	508960	0
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	3314774	1748971
(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)	53540	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	1018903	191193
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	9386578	1476919
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(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	14282755	3417083

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	14282755	3417083
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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)	11520	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	7921	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		19441
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)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)		1134085
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1153526

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	11977619	
(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)		11977619
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)		
(3) Investment advisory and management fees.....	2i(3)	41579	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		41579
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		12019198

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-10865672
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: BDO USA, LLP

(2) EIN: 13-5381590

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☒ Yes ☐ No Amount: 0

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 <u>JB & A, INC. MONEY PURCHASE PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MCR, LLC</u>	D Employer Identification Number (EIN) <u>54-1038828</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>51-0099493</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>107</u>

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	<u>11520</u>	
b Enter the amount contributed by the employer to the plan for this plan year.....	6b	<u>11520</u>	
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	<u>0</u>	
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: 0.0% 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): _____

JB&A, Inc. Money Purchase Plan

Financial Statements and Supplemental Schedule

As of December 31, 2013 and 2012
and for the period from April 13, 2013 through
December 31, 2013 (Liquidation Basis) and
January 1, 2013 through April 12, 2013

The report accompanying these financial statements was issued by
BDO USA, LLP, a Delaware limited liability partnership and the U.S. member
of BDO International Limited, a UK company limited by guarantee.



JB&A, Inc. Money Purchase Plan

Financial Statements
and Supplemental Schedule
As of December 31, 2013 and 2012
and for the period from April 13, 2013
through December 31, 2013 (Liquidation Basis)
and January 1, 2013 through April 12, 2013

JB&A, Inc. Money Purchase Plan

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Suite 700
McLean, VA 22102

Independent Auditor's Report

Plan Administrator
JB&A, Inc. Money Purchase Plan
McLean, Virginia

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the JB&A, Inc. Money Purchase Plan, which comprise the statement of net assets in liquidation available for benefits as of December 31, 2013, the statement of net assets available for benefits as of December 2012, the related statement of changes in net assets in liquidation available for benefits for the period from April 13, 2013 through December 31, 2013 and the statement of changes in net assets available for benefits for the period from January 1, 2013 through April 12, 2013, 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 2013 financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2013 financial statements.

Basis for Disclaimer of Opinion on the 2013 Financial Statements

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 (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 4, which was certified by Wilmington Trust Retirement and Institutional Service Company, except for comparing such information with the related information included in the 2013 financial statements. We have been informed by the Plan Administrator that Wilmington Trust Retirement and Institutional Service Company holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from Wilmington Trust Retirement and Institutional Service Company as of and for the year ended December 31, 2013, that the information provided to the Plan Administrator by Wilmington Trust Retirement and Institutional Service Company is complete and accurate.

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

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

Disclaimer of Opinion on the 2013 Financial Statements

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion on the 2013 Financial Statements* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matters - Supplemental Schedule, Plan Termination, and Report on 2012 Financial Statements

The supplemental schedule (Schedule H, Line 4i - Schedule of Assets (Held at End of Year)) as of December 31, 2013 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion on the 2013 Financial Statements* paragraph, we do not express an opinion on the supplemental schedule.

As discussed in Notes 1 and 6 to the financial statements, the Plan was terminated effective April 12, 2013. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which investments are stated from the ongoing plan basis to the liquidation basis for the period from April 13, 2013 through December 31, 2013.

We have audited the accompanying financial statement of JB&A Money Purchase Plan, which comprise the statement of net assets available for benefits as of December 31, 2012, and in our report dated October 11, 2013, we expressed our opinion that such financial statement presents fairly, in all material respects, net assets available for benefits of the Plan as of December 31, 2012, and the changes in net assets available for benefits for the year ended December 31, 2012, in accordance with accounting principles generally accepted in the United States of America.

Report on Form and Content in Compliance With DOL Rules and Regulations for the 2013 Financial Statements

The form and content of the information included in the 2013 financial statements and supplemental schedule, other than that derived from the information certified by Wilmington Trust Retirement and Institutional Service Company, 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 ERISA.

BDO USA, LLP

McLean, Virginia
October 6, 2014

Financial Statements

JB&A, Inc. Money Purchase Plan

Statement of Net Assets in Liquidation Available for Benefits

December 31, 2013

Assets

Cash and cash equivalents	\$ 1,422,533
---------------------------	--------------

Investments, at fair value	1,994,550
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Total assets	3,417,083
--------------	-----------

Liabilities	-
-------------	---

Net assets available for benefits	\$ 3,417,083
-----------------------------------	--------------

See accompanying notes to the financial statements.

JB&A, Inc. Money Purchase Plan
Statement of Net Assets Available for Benefits

December 31, 2012

Assets

Cash and cash equivalents	\$ 3,009,450
Investments, at fair value	10,764,345
Employee contribution receivable	508,960

Total assets	14,282,755
--------------	------------

Liabilities

Net assets available for benefits	\$ 14,282,755
-----------------------------------	---------------

See accompanying notes to the financial statements.

JB&A, Inc. Money Purchase Plan

Statement of Changes in Net Assets in Liquidation Available for Benefits for the
Period from April 13, 2013 Through December 31, 2013 and
Statement of Changes in Net Assets Available for Plan Benefits for the Period from
January 1, 2013 Through April 12, 2013

<i>For the period from</i>	<i>April 13, 2013 through December 31, 2013</i>	<i>January 1, 2013 through April 12, 2013</i>
Additions to net assets attributed to:		
Net appreciation in fair value of investments	\$ 418,871	\$ 715,214
Employer contributions	463	18,978
Total additions	419,334	734,192
Deductions from net assets attributed to:		
Benefits paid to participants	10,928,830	1,048,789
Administrative expenses	21,260	20,319
Total deductions	10,950,090	1,069,108
Net decrease	(10,530,756)	(334,916)
Net assets available for benefits:		
Net assets available for benefits at the beginning of the period	13,947,839	14,282,755
Net assets available for benefits at the end of the period	\$ 3,417,083	\$ 13,947,839

See accompanying notes to the financial statements.

JB&A, Inc. Money Purchase Plan

Notes to the Financial Statements

1. Description of the Plan

The following description of the JB&A, Inc. Money Purchase Plan (the Plan) provides only general information. Participants should refer to the Plan document and any amendments thereto for a more complete description of the Plan's provisions.

General

The Plan, which became effective on January 1, 1989, was a defined contribution plan covering all eligible employees of JB&A, Inc. (JB&A) who had attained the age of twenty-one and had completed 1,000 hours of eligible service. Additionally, eligible employees needed to complete 500 hours of continued service during any Plan year to receive a contribution. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was administered by a Plan Administrator.

Effective May 31, 2011, substantially all Company employees became employees of MCR, Inc. (MCR or the Company) and MCR continued the Plan with no changes for those former JB&A employees who transferred to MCR. For the years ended December 31, 2012 and 2011, the assets of the Plan were invested and administered by Wells Fargo Institutional Retirement & Trust.

The activities of the Plan were frozen effective after December 31, 2012 and the Company made the decision to terminate the Plan effective April 12, 2013.

Contributions

The Plan required a contribution of a fixed amount equal to 10% of each participant's eligible compensation, as defined in the Plan document. The Plan permitted no participant contributions. Participants directed the investment of the contributions made on their behalf into various investment options offered by the Plan. Therefore, all investment income and losses resulting from self-directed investments affected only the applicable participants' accounts. Employer contributions were subject to the nondiscrimination requirements of the Internal Revenue Code (the IRC).

Participant Accounts

Each participant's account was credited with the contributions and allocations of Plan earnings/losses. Allocations were based on account balances. The benefit to which a participant was entitled can be provided from the participant's vested account.

Vesting

Participants were immediately and fully vested in employer contributions, plus actual earnings and losses thereon.

Payment of Benefits

Generally, upon termination of service, total and permanent disability, death, or retirement, a participant could have elected to receive distributions as either a lump-sum, rollover, and/or other option equal to the vested balance in the participant's account, or an annuity based on the vested balance in the participant's account.

JB&A, Inc. Money Purchase Plan

Notes to the Financial Statements

2. Summary of Significant Accounting Policies

Basis of Accounting

Until April 12, 2013, the accompanying financial statements were prepared on the accrual basis of accounting.

On April 12, 2013, the board of directors of the Company approved a resolution to terminate the Plan. During the liquidation period, from April 13, 2013 through the date that all of the Plan's assets are distributed to participants, the Plan's financial statements are and will be prepared on the liquidation basis of accounting.

Under the liquidation basis of accounting, assets are stated at their net realizable value, which approximates fair value, and liabilities, including estimated costs associated with terminating the Plan are stated at their net settlement amounts.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America required Plan management to make estimates and assumptions that affected the amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from estimated amounts.

Investment Valuation and Income Recognition

Investments held by the Plan were reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date. Investment transactions were recognized principally on the trade date. All Plan assets were held by an administered trust fund, Wilmington Trust Retirement and Institutional Service Company (subsequent to January 29, 2013) and Wells Fargo Advisors, LLC (through January 29, 2013), which were regulated by both state and federal entities, maintained custody of the investments and executed all investment transactions.

Interest income was recorded on the accrual basis. Dividends were recorded on the ex-dividend date. Realized gains and losses on investment transactions were recorded as the difference between proceeds received and the carrying value of the investment. The changes in the carrying value of investments between years were recorded as net appreciation (depreciation) in the fair value of investments.

Payment of Benefits

Benefits were recorded when paid.

Administrative Expenses

Administrative expenses were paid by the Plan.

JB&A, Inc. Money Purchase Plan

Notes to the Financial Statements

Reclassifications

Certain items in the statement of net assets available for benefits as of December 31, 2012 have been reclassified, with no effect on net assets available for benefits, to be consistent with the classifications adopted as of December 31, 2013.

3. Investments

No investments represented 5% or more of the Plan's net assets available for benefits.

During the year ended December 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$1,134,085.

4. Information Certified by Wilmington Trust Retirement and Institutional Service Company

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Wilmington Trust Retirement and Institutional Service Company (Wilmington) has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

December 31, 2013

Mutual funds	\$ 1,476,922
Certificates of deposit	326,438
Common stock	191,190

Year ended December 31, 2013

Investment income:	
Net appreciation (depreciation) in fair value of mutual funds	\$ 1,134,085

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

5. Fair Value Measurements

Accounting Standards Codification (ASC) 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value and maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring the use of observable inputs when available. 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 as follows:

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.

JB&A, Inc. Money Purchase Plan

Notes to the Financial Statements

Level 2 - Inputs to the valuation methodology include:

- 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.

The 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.

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 at December 31, 2013 and 2012.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan Administrator believes the Plan's 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 estimate of fair value measurement at the reporting date.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This included basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan were open-end mutual funds. These funds were required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan were deemed to be actively traded.

Certificates of deposit: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

JB&A, Inc. Money Purchase Plan

Notes to the Financial Statements

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

Assets Measured At Fair Value	Assets at Fair Value as of December 31, 2013			
	Fair Value Hierarchy Level			Level 3
	Level 1	Level 2	Level 3	
Mutual funds and exchange traded funds:				
Large Blend	\$ 217,716	\$ 217,716	\$ -	\$ -
Money Market	198,931	198,931	-	-
Large Growth	148,433	148,433	-	-
Foreign Large Blend	113,499	113,499	-	-
World Stock	73,079	73,079	-	-
Diversified Emerging Markets	69,065	69,065	-	-
Small Growth	67,991	67,991	-	-
Large Value	60,384	60,384	-	-
Foreign Large Growth	59,578	59,578	-	-
Small Value	49,250	49,250	-	-
Intermediate Bond	46,253	46,253	-	-
Small Blend	44,986	44,986	-	-
Short-Term Bond	43,051	43,051	-	-
Mid-Cap Growth	42,730	42,730	-	-
Mid-Cap Blend	35,380	35,380	-	-
Natural Resources	33,596	33,596	-	-
Inflation-Protected Bond	28,873	28,873	-	-
Mid-Cap Value	26,337	26,337	-	-
Global Real Estate	10,392	10,392	-	-
Government Securities	7,065	7,065	-	-
Emerging Markets Bond	1,323	1,323	-	-
Other Funds	99,010	99,010	-	-
Total mutual funds and exchange traded funds	1,476,922	1,476,922	-	-
Common stocks:				
Healthcare	62,326	62,326	-	-
Financial	54,669	54,669	-	-
Consumer goods	31,278	31,278	-	-
Services	19,779	19,779	-	-
Basic Materials	12,304	12,304	-	-
Technology	6,047	6,047	-	-
Other	4,787	4,787	-	-
Total common stocks	191,190	191,190	-	-
Certificates of deposit	326,438	-	326,438	-
Total assets at fair value	\$ 1,994,550	\$ 1,668,112	\$ 326,438	\$ -

JB&A, Inc. Money Purchase Plan

Notes to the Financial Statements

Assets at Fair Value as of December 31, 2012					
	Assets Measured At Fair Value	Fair Value Hierarchy Level			
		Level 1	Level 2	Level 3	
Mutual funds and exchange					
traded funds:					
Large Blend	\$ 1,426,627	\$ 1,426,627	\$ -	\$ -	
Large Growth	997,447	997,447	-	-	
Intermediate Bond	746,121	746,121	-	-	
World Stock	664,501	664,501	-	-	
Foreign Large Blend	600,785	600,785	-	-	
Money Market	557,932	557,932	-	-	
Large Value	499,318	499,318	-	-	
Diversified Emerging Markets	333,330	333,330	-	-	
Natural Resources	329,870	329,870	-	-	
Small Blend	318,900	318,900	-	-	
Mid-Cap Value	273,989	273,989	-	-	
Mid-Cap Growth	261,731	261,731	-	-	
Short-Term Bond	251,533	251,533	-	-	
Mid-Cap Blend	250,942	250,942	-	-	
Foreign Large Growth	212,841	212,841	-	-	
Government Securities	211,523	211,523	-	-	
Small Growth	203,966	203,966	-	-	
Small Value	169,376	169,376	-	-	
Inflation-Protected Bond	149,264	149,264	-	-	
Moderate Allocation	115,598	115,598	-	-	
Intermediate Government	114,287	114,287	-	-	
Foreign Large Value	80,987	80,987	-	-	
Global Real Estate	71,354	71,354	-	-	
World Bond	36,162	36,162	-	-	
Emerging Markets Bond	31,374	31,374	-	-	
High-Yield Bond	17,863	17,863	-	-	
Other Funds	458,957	458,957	-	-	
Total mutual funds and exchange traded funds	9,386,578	9,386,578	-	-	
Common stocks:					
Services	280,908	280,908	-	-	
Technology	213,109	213,109	-	-	
Consumer goods	197,203	197,203	-	-	
Financial	144,902	144,902	-	-	
Healthcare	82,905	82,905	-	-	
Basic Materials	39,240	39,240	-	-	
Other stocks	60,636	60,636	-	-	
Total common stocks	1,018,903	1,018,903	-	-	
Corporate bonds	53,540	-	53,540	-	
Certificates of deposit	305,324	10,011	295,313	-	
Total assets at fair value	\$ 10,764,345	\$ 10,415,492	\$ 348,853	\$ -	

JB&A, Inc. Money Purchase Plan

Notes to the Financial Statements

6. Plan Termination

The Company had the right under the Plan to discontinue its contributions at any time and/or terminate the Plan subject to the applicable provisions of ERISA. The Plan was terminated as of April 12, 2013 and as a result, participants became 100% vested in their accounts. The Company filed Form 5310 with the Internal Revenue Service (IRS) requesting approval to terminate the Plan. Final approval has not been received as of the date of this report. On April 12, 2013, employees were notified of the Plan's termination and that any remaining assets will be distributed from the Plan once a favorable determination letter has been received from the IRS.

7. Related Party Transactions and Party-in-Interest Transactions

Certain Plan investments were managed by Wilmington (subsequent to January 29, 2013) and Wells Fargo (through January 29, 2013). Wilmington and Wells Fargo were the custodians as defined by the Plan and, therefore, these transactions qualified as party-in-interest transactions. Fees paid by the Plan for the investment management services were included in net appreciation in fair value of investments.

8. Income Tax Status

The IRS has determined and informed the Company by a letter dated March 31, 2008, that the Plan and related trust were designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believed that the Plan was designed and was operated in compliance with the applicable requirements of the IRC and therefore believed that the Plan was qualified and the related trust was tax-exempt.

In accordance with authoritative guidance issued by the FASB, Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 there were no uncertain positions taken or expected to be taken that would have required recognition of a liability (or asset) or disclosure in the financial statements. 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 the Plan is no longer subject to income tax examinations for years prior to 2009.

9. Risks and Uncertainties

At times during the years ended December 31, 2013 and 2012, the Plan had cash on deposit with financial institutions in excess of the federally insured limit. In addition, the Plan invested in various investment securities. Investment securities were exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it was at least reasonably possible that changes in the values of investment securities were to occur in the near term and that such changes could have materially affected the participants' account balances and the amounts reported in the statements of net assets available for benefits.

JB&A, Inc. Money Purchase Plan

Notes to the Financial Statements

10. Subsequent Events

The Plan Administrator has evaluated subsequent events through October 6, 2014, the date the financial statements were available to be issued. The Plan Administrator is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

Supplemental Schedule

JB&A, Inc. Money Purchase Plan

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

EIN: 54-1464712

Plan Number: 001

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
*	WELLS FARGO BANK NA CD LINKD TO S&P 500 DUE 10/08/15	Certificate of Deposit, 0% interest rate, maturity date is October 8, 2015	**	\$ 255,750
*	WELLS FARGO FDS TR HERITAGE MONEY	Mutual Fund	**	113,533
*	WELLS FARGO BANK NA CD LINKD TO THE S&P DUE 04/08/15	Certificate of Deposit, 0% interest rate, maturity date is April 8, 2015	**	70,688
	GROWTH FUND AMERICA CLASS C	Mutual Fund	**	63,467
	CAPITAL WORLD GROWTH & INCOME	Mutual Fund	**	56,901
	ISHARES CORE S&P 500 ET	Exchange Traded Fund	**	50,868
	POZEN INC	Stock	**	48,859
	DREYFUS APPRECIATION FD INC	Mutual Fund	**	41,356
	MONEY MKT OBLIGS TR FEDT VA	Mutual Fund	**	39,074
*	WF ADVANTAGE MONEY MARKET CL A	Mutual Fund	**	34,129
*	WELLS FARGO FUNDS TR EMERGING GROWTH	Mutual Fund	**	33,810
	VANGUARD FTSE ET DEVELOPED	Exchange Traded Fund	**	33,552
	DELAWARE GROUP EQUITY FDS-II	Mutual Fund	**	33,530
	LORD ABBETT SECURITIES			
	FUNDAMENTAL	Mutual Fund	**	31,677
	HARBOR FD INTL FD INSTL	Mutual Fund	**	30,843
	MAINSTAY LARGE CAP GROWTH	Mutual Fund	**	29,276
	LAZARD FDS INC EMERGING MKTS	Mutual Fund	**	28,204
	VANGUARD INDEX TRUST 500	Mutual Fund	**	28,092
	TOUCHSTONE STRATEGIC LARGE CAP	Mutual Fund	**	28,069
	LORD ABBETT INVESTMENT TR SHORT	Mutual Fund	**	27,722
	BLAIR WILLIAM FDS INTL GROWTH	Mutual Fund	**	27,064
*	WELLS FARGO COMPANY	Stock	**	24,737
	HANCOCK JOHN CAP SER CLASSIC	Mutual Fund	**	24,554
	SECURITY EQUITY FD GUGGENHEIM	Mutual Fund	**	23,737
	OPPENHEIMER DEV MKTS CL Y	Mutual Fund	**	23,551
	ADVISORS INNER CIRCLE FD	Mutual Fund	**	23,402
	PRUDENTIAL JENNISON NATURAL			
	RESOURCES FD CL C	Mutual Fund	**	22,823
	PIMCO TOTAL RETURN FD CL C	Mutual Fund	**	21,345
	FIRST EAGLE FUNDS SOGEN			
	OVERSEAS	Mutual Fund	**	21,342
	VANGUARD SMALL CAP ET	Exchange Traded Fund	**	20,121
	VANGUARD MID CAP ET	Exchange Traded Fund	**	20,024

JB&A, Inc. Money Purchase Plan

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	PIMCO FDS REAL RETURN BOND FD	Mutual Fund	**	19,735
	JANUS OVERSEAS FUND CLASS T	Mutual Fund	**	19,548
	KEELEY FDS INC SMALL CAP VALUE	Mutual Fund	**	19,516
	MANAGERS AMG FDS TIMESSQUARE	Mutual Fund	**	19,416
	JOHN HANCOCK II LIFESTYLE	Mutual Fund	**	17,857
	PIMCO FDS PAC INVT MGMT SER- COMMODITY REAL	Mutual Fund	**	17,757
	DWS INSTITUTIONAL FDS EQUITY 500	Mutual Fund	**	17,563
	VISA INC CLASS A	Stock	**	17,390
	EAGLE SMALL CAP GROWTH	Mutual Fund	**	16,828
	NEW PERSPECTIVE FUND INC	Mutual Fund	**	16,178
	JANUS INVT FD PERKINS MID CAP	Mutual Fund	**	16,137
	OPPENHEIMER RISING DIVIDENDS FUND	Mutual Fund	**	15,712
	LORD ABBETT SECS TR VALUE	Mutual Fund	**	15,356
	MORGAN STANLEY INSTL FUND TRUST	Mutual Fund	**	14,904
	COLUMBIA SELECT LARGE CAP GROWTH FUND	Mutual Fund	**	14,513
	TCW FDS INC RELATIVE VALUE LARG CAP FD CL I	Mutual Fund	**	14,393
	VICTORY PORTFOLIOS SMALL CO	Mutual Fund	**	14,080
	MFS SER TR I VALUE FD	Mutual Fund	**	13,244
	HARBOR FD CP APPRECIATION FD	Mutual Fund	**	13,108
	PHILIP MORRIS INTERNATIONAL INC	Stock	**	12,523
	EXXON MOBIL CORP	Stock	**	12,304
	PIMCO FDS PAC INVT MGMT SER LOW DURATION	Mutual Fund	**	12,212
	VANGUARD INTL EQUITY ET INDEX	Exchange Traded Fund	**	11,684
	HOTCHKIS & WILEY FDS MID CAP VALUE	Mutual Fund	**	10,200
	VANGUARD TOTAL BOND ET MARKET	Exchange Traded Fund	**	10,006
	JANUS INVT FD FLEXIBLE BD FD CLASS I	Mutual Fund	**	9,905
	GOLAR LNG LTD	Stock	**	9,835
	EUROPACIFIC GROWTH FD	Mutual Fund	**	9,458
	LITMAN GREGORY FDS TR MASTERS	Mutual Fund	**	9,424
*	WF ADVANTAGE MUNICIPAL MONEY MARKET	Mutual Fund	**	9,372
	CELLEX THERAPEUTICS INC	Stock	**	9,151
	HARRIS ASSOC INVT TR OAKMARK INTL FUND CL I	Mutual Fund	**	8,880

JB&A, Inc. Money Purchase Plan

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

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	SPDR S&P INTL SMALL ET CAP	Exchange Traded Fund	**	8,795
	BB&T CORP	Stock	**	8,573
	OPPENHEIMER INTL GRWTH FD CL Y			
	SHS	Mutual Fund	**	8,524
	ROWE T PRICE MID-CAP GROWTH			
	FUND INC	Mutual Fund	**	8,410
	COMCAST CORP NEW CL A	Stock	**	8,201
	ISHARES ET RUSSELL 1000 VALUE	Exchange Traded Fund	**	8,193
	POWERSHARES DB COMMODITY INDEX	Exchange Traded Fund	**	8,160
	WILLIAM BLAIR FDS SMALL CAP			
	GROWTH FD CL I	Mutual Fund	**	7,926
	INVESCO GLOBAL REAL ESTATE Y	Mutual Fund	**	7,698
	VANGUARD REIT ET	Exchange Traded Fund	**	7,295
	FRANKLIN VALUE INVS TR SMALL CAP			
	VALUE FD	Mutual Fund	**	7,149
	AMERICAN CENTURY TARGT MATS	Mutual Fund	**	7,065
	PIMCO REAL RETURN BOND	Mutual Fund	**	6,830
	ALTRIA GROUP INC	Stock	**	6,324
	TOCQUEVILLE TR GOLD FD	Mutual Fund	**	5,637
	MATHEWS ASIA FDS ASIA DIVIDEND	Mutual Fund	**	5,625
	GABELLI EQUITY SER FD SML CAP			
	GROWTH FUND	Mutual Fund	**	5,350
	ING EQUITY TR SMALLCAP			
	OPPORTUNITIES FD CL I	Mutual Fund	**	5,346
	INVESCO BALANCED RISK			
	ALLOCATION	Mutual Fund	**	5,234
	PIMCO FDS PAC INVT MGMT SER			
	TOTAL RETURN FD	Mutual Fund	**	4,996
	PARNASSUS INCOME TR EQUITY			
	INCOME	Mutual Fund	**	4,823
	DOMINION RES INC VA NEW	Stock	**	4,787
	THORNBURG INTL VALUE			
	INTERNATIONAL VALUE FUND			
	CLASS I	Mutual Fund	**	4,442
	PFIZER INCORPORATED	Stock	**	4,316
	VANGUARD SMALL CAP VALU ETF	Exchange Traded Fund	**	4,284
	FRANKLIN GOLD & PRECIOUS METALS	Mutual Fund	**	4,276
	HARRIS ASSOC INVT TR OAKMARK			
	SELECT FD	Mutual Fund	**	4,222
	FEDERATED EQUITY FDS CLOVER			
	SMALL	Mutual Fund	**	4,080
	BANK OF AMERICA CORP	Stock	**	3,941

JB&A, Inc. Money Purchase Plan

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

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	DIEBOLD INCORPORATED	Stock	**	3,737
	GENERAL MOTORS CO	Stock	**	3,678
	MONDELEZ INTL INC	Stock	**	3,312
	VANGUARD SHORT TERM BOND	Exchange Traded Fund	**	3,117
	CA INC	Stock	**	2,815
	T ROWE PRICE REAL EST FUND INC	Mutual Fund	**	2,694
	CISCO SYSTEMS INC	Stock	**	2,382
	ISHARES TIP BOND ET TIP	Exchange Traded Fund	**	2,308
	DIANA SHIPPING INC	Stock	**	1,728
	KRAFT FOODS GROUP	Stock	**	1,704
	GOLDMAN SACH TR FINL SQUARE	Mutual Fund	**	1,439
	MONEY MKT OBLIGS FEDT			
	AUTOMATED	Mutual Fund	**	1,386
	POWERSHARES EM MAR ET SOV	Exchange Traded Fund	**	1,323
	PRUDENTIAL JENNISON NATURAL			
	RESOURCES FD CL Z	Mutual Fund	**	859
	AT&T INC	Stock	**	851
*	WELLS FARGO FDS TR PRECIOUS			
	METALS	Mutual Fund	**	381
	OPTIONABLE INC	Stock	**	29
	DIANA CONTAINERSHIPS INC	Stock	**	16
	Cash and cash equivalents	N/A	N/A	1,422,533
	Total cash and investments			\$ 3,417,083

*Party-in-interest as defined by ERISA.

**Historical cost information is not required as all investments are participant-directed.