

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                           |
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| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| 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:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                       |                                                                                                                                                                                                   |
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| <b>Part II</b>                                                                                                                                                                                                                        | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                    |
| <b>1a</b> Name of plan<br><u>COMPUTER TECHNOLOGY ASSOCIATES INC SAVINGS AND RETIREMENT PLAN</u>                                                                                                                                       | <b>1b</b> Three-digit plan number (PN) ▶ <u>001</u><br><b>1c</b> Effective date of plan<br><u>09/01/1980</u>                                                                                      |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>COMPUTER TECHNOLOGY ASSOCIATES, INC</u><br><br><u>2033 SAN ELIJO AVE, 330</u><br><u>CARDIFF, CA 92007</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>84-0797618</u><br><b>2c</b> Sponsor's telephone number<br><u>703-414-2708</u><br><b>2d</b> Business code (see instructions)<br><u>541519</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.

|                                                                                                            |                                                   |            |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 10/14/2014 | KELLY CARVALHO                                               |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 10/14/2014 | KELLY CARVALHO                                               |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | 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)                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                        |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                          |  | <b>3c</b> Administrator's telephone number<br><br><b>4b</b> EIN<br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 276 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>a</b> Active participants .....                                                                                                                                                                                                                                                                                                                                                                                         |  | <b>6a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 41  |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                        |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 16  |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                          |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 182 |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                   |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 239 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 4   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 243 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 239 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2S 2T 3D                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                              |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |     |

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

|                                                                                                      |                                                             |     |
|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013           |                                                             |     |
| <b>A</b> Name of plan<br>COMPUTER TECHNOLOGY ASSOCIATES INC SAVINGS AND RETIREMENT PLAN              | <b>B</b> Three-digit plan number (PN) ▶                     | 001 |
|                                                                                                      |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>COMPUTER TECHNOLOGY ASSOCIATES, INC | <b>D</b> Employer Identification Number (EIN)<br>84-0797618 |     |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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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)

MASSMUTUAL RETIREMENT SERVICES LLC

26-1589907

| (b)<br>Service Code(s)     | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|----------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 37 38 49<br>50 64 65 99 | N/A                                                                                               | 300                                                                    | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 27248                                                                                                                                                                           | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

FINANCIAL TELESIS

68-0279977

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 17 50                  | N/A                                                                                               | 27594                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

RELiance TRUST COMPANY

58-1428634

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 19 25 99               | N/A                                                                                               | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 925                                                                                                                                                                             | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

**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)

BANK OF AMERICA CORPORATION

94-1687665

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 59 60 63               | N/A                                                                                               | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 56425                                                                                                                                                                           | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

**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<br>(see instructions) | (c) Enter amount of indirect compensation |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------|
| MASSMUTUAL RETIREMENT SERVICES, LLC                                                                                                                                                                                              | 15                                      | 27248                                     |
| <p><b>(d)</b> Enter name and EIN (address) of source of indirect compensation</p> <p>BANK OF AMERICA CORPORATION</p> <p>94-1687665</p>                                                                                           |                                         |                                           |
| <p><b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>SEE ATTACHED FORM 5500 SCHEDULE C REPORT</p> |                                         |                                           |
| <p><b>(a)</b> Enter service provider name as it appears on line 2</p> <p>BANK OF AMERICA CORPORATION</p>                                                                                                                         |                                         |                                           |
| <p><b>(b)</b> Service Codes<br/>(see instructions)</p> <p>59 60 63</p>                                                                                                                                                           |                                         |                                           |
| <p><b>(c)</b> Enter amount of indirect compensation</p> <p style="text-align: right;">56425</p>                                                                                                                                  |                                         |                                           |
| <p><b>(d)</b> Enter name and EIN (address) of source of indirect compensation</p> <p>SEE ATTACHED SCHEDULE C REPORT</p> <p>94-1687665</p>                                                                                        |                                         |                                           |
| <p><b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>SEE ATTACHED FORM 5500 SCHEDULE C REPORT</p> |                                         |                                           |
| <p><b>(a)</b> Enter service provider name as it appears on line 2</p> <p>RELIANCE TRUST COMPANY</p>                                                                                                                              |                                         |                                           |
| <p><b>(b)</b> Service Codes<br/>(see instructions)</p> <p>19 99</p>                                                                                                                                                              |                                         |                                           |
| <p><b>(c)</b> Enter amount of indirect compensation</p> <p style="text-align: right;">925</p>                                                                                                                                    |                                         |                                           |
| <p><b>(d)</b> Enter name and EIN (address) of source of indirect compensation</p> <p>MASSMUTUAL RETIREMENT SERVICES</p> <p>26-1589907</p>                                                                                        |                                         |                                           |
| <p><b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>SEE ATTACHED FORM 5500 SCHEDULE C REPORT</p> |                                         |                                           |

**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 |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
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|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                             |                                                                        |            |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>    |                                                                        |            |
| <b>A</b> Name of plan<br><u>COMPUTER TECHNOLOGY ASSOCIATES INC SAVINGS AND RETIREMENT PLAN</u>              | <b>B</b> Three-digit plan number (PN) ►                                | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>COMPUTER TECHNOLOGY ASSOCIATES, INC</u> | <b>D</b> Employer Identification Number (EIN)<br><br><u>84-0797618</u> |            |

| <b>Part I</b> | <b>Asset and Liability Statement</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 | (a) Beginning of Year | (b) End of Year |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b>      | 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. <b>Round off amounts to the nearest dollar.</b> 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. |                 |                       |                 |
|               | <b>Assets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |                       |                 |
| <b>a</b>      | Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       |                       |                 |
| <b>b</b>      | Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
|               | (1) Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>1b(1)</b>    |                       |                 |
|               | (2) Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1b(2)</b>    |                       |                 |
|               | (3) Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(3)</b>    |                       |                 |
| <b>c</b>      | General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
|               | (1) Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(1)</b>    |                       |                 |
|               | (2) U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(2)</b>    |                       |                 |
|               | (3) Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |                       |                 |
|               | (A) Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1c(3)(A)</b> |                       |                 |
|               | (B) All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(3)(B)</b> |                       |                 |
|               | (4) Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 |                       |                 |
|               | (A) Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1c(4)(A)</b> |                       |                 |
|               | (B) Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>1c(4)(B)</b> |                       |                 |
|               | (5) Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(5)</b>    |                       |                 |
|               | (6) Real estate (other than employer real property).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(6)</b>    |                       |                 |
|               | (7) Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1c(7)</b>    |                       |                 |
|               | (8) Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(8)</b>    | 137290                | 57753           |
|               | (9) Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(9)</b>    |                       |                 |
|               | (10) Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(10)</b>   |                       |                 |
|               | (11) Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(11)</b>   |                       |                 |
|               | (12) Value of interest in 103-12 investment entities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(12)</b>   |                       |                 |
|               | (13) Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1c(13)</b>   | 18520846              | 18939204        |
|               | (14) Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(14)</b>   |                       |                 |
|               | (15) Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 18658136              | 18996957        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 18658136 | 18996957 |
|-----------------------------------------------------------|-----------|----------|----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a</b> Contributions:                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 30027      |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 253389     |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 283416    |
| <b>b</b> Earnings on investments:                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 2696       |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 2696      |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 484188     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 484188    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 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) |            | 2150395   |
| c Other income .....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 2920695   |

**Expenses**

|                                                                                      |       |         |         |
|--------------------------------------------------------------------------------------|-------|---------|---------|
| e Benefit payment and payments to provide benefits:                                  |       |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 2544884 |         |
| (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) |         | 2544884 |
| f Corrective distributions (see instructions) .....                                  | 2f    |         | 9096    |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |         |         |
| h Interest expense .....                                                             | 2h    |         |         |
| i Administrative expenses: (1) Professional fees .....                               | 2i(1) | 27894   |         |
| (2) Contract administrator fees .....                                                | 2i(2) |         |         |
| (3) Investment advisory and management fees .....                                    | 2i(3) |         |         |
| (4) Other .....                                                                      | 2i(4) |         |         |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |         | 27894   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |         | 2581874 |

**Net Income and Reconciliation**

|                                                          |       |  |        |
|----------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 338821 |
| 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: CLIFTON LARSON ALLEN, LLP

(2) EIN: 47-0746749

**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 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> 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  |        |
| <b>d</b> 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  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |        |
| <b>g</b> 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  |        |
| <b>h</b> 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  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |        |
| <b>j</b> 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  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                      |     |    |        |

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

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

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

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

## Part V Trust Information (optional)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                             |                                                                    |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>COMPUTER TECHNOLOGY ASSOCIATES INC SAVINGS AND RETIREMENT PLAN</u>              | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>COMPUTER TECHNOLOGY ASSOCIATES, INC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>84-0797618</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> |
| <b>2</b> 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):<br><br>EIN(s): <u>06-0974148</u> |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....                                                                                                                                                                                                                             | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                                                                                                                 | <b>6b</b>                    |                             |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                                          | <b>6c</b>                    |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....                                                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**COMPUTER TECHNOLOGY ASSOCIATES, INC.  
SAVINGS AND RETIREMENT PLAN**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2013 AND 2012**

## TABLE OF CONTENTS

|                                                                     | PAGE     |
|---------------------------------------------------------------------|----------|
| <b>INDEPENDENT AUDITORS' REPORT .....</b>                           | <b>1</b> |
| <b>FINANCIAL STATEMENTS</b>                                         |          |
| Statements of Net Assets Available for Benefits .....               | 3        |
| Statements of Changes in Net Assets Available for Benefits.....     | 4        |
| Notes to Financial Statements.....                                  | 5        |
| <b>SUPPLEMENTAL SCHEDULE</b>                                        |          |
| Schedule H, Line 4i – Schedule of Assets (Held at End of Year)..... | 12       |

## **INDEPENDENT AUDITORS' REPORT**

Advisory Committee  
Computer Technology Associates, Inc.  
Savings and Retirement Plan  
Cardiff, California

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the Computer Technology Associates, Inc. Savings and Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the 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.

### **Auditors' Responsibility**

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

### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Reliance Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes related investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2013, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

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

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Calverton, Maryland  
October 7, 2014

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**December 31, 2013 and 2012**

|                                          | <u>2013</u>                 | <u>2012</u>                 |
|------------------------------------------|-----------------------------|-----------------------------|
| <b>ASSETS</b>                            |                             |                             |
| Investments - at fair value              | \$ 18,939,205               | \$ 18,520,848               |
| Notes receivable from participants       | <u>57,753</u>               | <u>137,290</u>              |
| Total assets                             | <u>18,996,958</u>           | <u>18,658,138</u>           |
| <b>LIABILITIES</b>                       |                             |                             |
| Excess contributions payable             | <u>7,195</u>                | <u>11,353</u>               |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><u>\$ 18,989,763</u></u> | <u><u>\$ 18,646,785</u></u> |

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

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**Years Ended December 31, 2013 and 2012**

|                                                            | <u>2013</u>                 | <u>2012</u>                 |
|------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>ADDITIONS TO NET ASSETS ATTRIBUTED TO</b>               |                             |                             |
| Investment income:                                         |                             |                             |
| Net appreciation in fair value of investments              | \$ 2,150,395                | \$ 1,425,597                |
| Interest and dividends                                     | <u>484,188</u>              | <u>376,285</u>              |
| Net investment income                                      | <u>2,634,583</u>            | <u>1,801,882</u>            |
| Interest income from notes receivable from participants    | <u>2,696</u>                | <u>7,426</u>                |
| Contributions:                                             |                             |                             |
| Employer                                                   | 30,027                      | 33,450                      |
| Participant                                                | <u>253,389</u>              | <u>288,838</u>              |
| Total contributions                                        | <u>283,416</u>              | <u>322,288</u>              |
| Total additions                                            | <u>2,920,695</u>            | <u>2,131,596</u>            |
| <b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO</b>            |                             |                             |
| Benefits paid to participants                              | 2,463,843                   | 3,014,984                   |
| Deemed distributions                                       | 78,785                      | -                           |
| Corrective distributions                                   | 7,195                       | 11,353                      |
| Administrative expenses                                    | <u>27,894</u>               | <u>29,267</u>               |
| Total deductions                                           | <u>2,577,717</u>            | <u>3,055,604</u>            |
| <b>NET INCREASE (DECREASE)</b>                             | 342,978                     | (924,008)                   |
| <b>NET ASSETS AVAILABLE FOR BENEFITS-BEGINNING OF YEAR</b> | <u>18,646,785</u>           | <u>19,570,793</u>           |
| <b>NET ASSETS AVAILABLE FOR BENEFITS-END OF YEAR</b>       | <u><u>\$ 18,989,763</u></u> | <u><u>\$ 18,646,785</u></u> |

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

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 1 –DESCRIPTION OF PLAN**

The following description of the Computer Technology Associates, Inc. Savings and Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

**General**

The Plan is a defined contribution plan covering essentially all employees of Computer Technology Associates, Inc. (the Company) who are at least 18 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions**

Unless participants elect otherwise, they are automatically enrolled in the Plan when they become eligible to participate in the Plan. Through automatic enrollment, contributions in the amount of 4% of compensation are withheld from participant's payroll and remitted to the Plan. Participants may change elections to contribute up to 75% of their annual compensation as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan provides for a discretionary matching contribution. The Company's discretionary matching contribution for 2013 and 2012 was 100% of the first 1% of participant compensation deferred into the Plan for the year. The Company may also contribute an additional discretionary amount as recommended by management, subject to approval by the Board of Directors of the Company. No additional discretionary contributions were made by the Company in 2013 or 2012. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

**Participant Accounts**

Each participant's account is credited with the participant's contribution, as well as allocations of (a) the Company's discretionary contributions, if any, and (b) Plan earnings and (c) administrative expenses. Allocations are based on participant compensation, participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting**

Participants are immediately vested in all contributions plus actual earnings thereon.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)**

**Notes Receivable from Participants**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. Loans must be repaid in five years unless the proceeds are used to acquire a primary residence, which then must be re-paid in ten years. The loans are collateralized by the balance in the participants' account and bear a reasonable rate of interest determined by the Plan administrator and consistent with the interest rates charged for similar types of loans by other lenders. Loans are repaid through payroll deductions based upon an established amortization schedule.

**Payment of Benefits**

On termination of service due to death, disability or retirement, a participant with a vested balance of less than \$5,000 will receive a lump sum distribution. Participants or their beneficiaries who have a balance greater than \$5,000 may elect to receive the total vested balance in a lump sum distribution or may leave the balance in the Plan until minimum distribution is required. Participants may withdraw voluntary contributions from their accounts by reason of financial hardship under specific guidelines set forth in the Plan. In-service withdrawals are also allowed for participants who are at least 59 ½ years old.

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

**Basis of Accounting**

The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of Estimates in Preparing Financial Statements**

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition**

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurement.

Purchases and sales 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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Notes Receivable from Participants**

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

**Excess Contributions Payable**

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded with a corresponding reduction to contributions. The Plan distributed the 2013 and 2012 excess contributions to the applicable participants prior to March 15, 2014 and 2013, respectively.

**Payments of Benefits**

Benefits are recorded when paid.

**Administrative Expenses**

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

**Subsequent Events**

The Plan has evaluated subsequent events through October 7, 2014, the date the financial statements were available to be issued.

**NOTE 3 – CERTIFIED INVESTMENTS**

Investments and notes receivable from participants held at December 31, 2013 and 2012, and net appreciation in fair value of investments, interest income from notes receivable, interest and dividends for the years ended December 31, 2013 and 2012, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Reliance Trust Company, the trustee of the Plan.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 4 – INVESTMENTS**

The following presents investments that represent 5% or more of the Plan's net assets at December 31:

|                                                        | <u>2013</u>  | <u>2012</u>  |
|--------------------------------------------------------|--------------|--------------|
| Victory Diversified Stock Fund Class A                 | \$ 3,290,516 | \$ 2,737,297 |
| MFS Research Bond Fund Class A                         | **           | 1,353,202    |
| Columbia Capital Allocation Moderate Aggressive Port Z | 1,958,738    | 1,784,510    |
| Columbia Large Cap Index Z                             | 1,521,357    | 1,187,344    |
| Retirement Reserves Money Fund                         | 4,669,723    | 5,159,660    |
| Pimco Real Return Bond                                 | **           | 1,038,892    |

\*\* Investment did not represent 5% or more of net assets in the year indicated

During the years ended December 31, 2013 and 2012, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$2,150,395 and \$1,425,597, respectively.

**NOTE 5 – FAIR VALUE MEASUREMENT**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy 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.

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

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 5 – FAIR VALUE MEASUREMENT (CONTINUED)**

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

*Mutual funds:* 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 mutual funds held by the Plan are deemed to be actively traded.

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

| <b>2013</b>                            |                      |                |                |                      |
|----------------------------------------|----------------------|----------------|----------------|----------------------|
|                                        | <b>Level 1</b>       | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>         |
| Mutual funds, by type:                 |                      |                |                |                      |
| Blend                                  | \$ 26,769            | \$ -           | \$ -           | \$ 26,769            |
| Growth                                 | 9,002,342            | -              | -              | 9,002,342            |
| Income                                 | 429,611              | -              | -              | 429,611              |
| Bond                                   | 1,807,668            | -              | -              | 1,807,668            |
| Real estate                            | 642,482              | -              | -              | 642,482              |
| International                          | 1,334,993            | -              | -              | 1,334,993            |
| Money Market                           | 4,669,723            | -              | -              | 4,669,723            |
| Target Date                            | 1,025,617            | -              | -              | 1,025,617            |
| <b>Total investments at fair value</b> | <b>\$ 18,939,205</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 18,939,205</b> |

  

| <b>2012</b>                            |                      |                |                |                      |
|----------------------------------------|----------------------|----------------|----------------|----------------------|
|                                        | <b>Level 1</b>       | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>         |
| Mutual funds, by type:                 |                      |                |                |                      |
| Blend                                  | \$ 46,785            | \$ -           | \$ -           | \$ 46,785            |
| Growth                                 | 7,561,623            | -              | -              | 7,561,623            |
| Income                                 | 635,241              | -              | -              | 635,241              |
| Bond                                   | 2,730,505            | -              | -              | 2,730,505            |
| Real estate                            | 803,719              | -              | -              | 803,719              |
| International                          | 1,051,505            | -              | -              | 1,051,505            |
| Money Market                           | 5,159,660            | -              | -              | 5,159,660            |
| Target Date                            | 531,810              | -              | -              | 531,810              |
| <b>Total investments at fair value</b> | <b>\$ 18,520,848</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 18,520,848</b> |

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 6 – PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

**NOTE 7 – RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS**

Certain Plan investments are shares of mutual funds managed by Reliance Trust Company, the trustee and recordkeeper of the Plan, as of December 31, 2013 and 2012. These investments qualify as party-in-interest investments/transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment. As described in Note 2, the Plan made a direct payment to the third-party administrators of \$27,894 and \$29,267 which was not covered by revenue sharing during December 31, 2013 and 2012, respectively. The plan sponsor pays directly any other fees related to the Plan's operations.

**NOTE 8 – TAX STATUS**

The Plan adopted a non-standardized form of prototype plan sponsored by Hartford Retirement Services, LLC. The prototype plan has received an opinion letter dated March 31, 2008, from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan has been amended since receiving the determination letter. However, the plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code (IRC).

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

**NOTE 9 – RISKS AND UNCERTANITIES**

The Plan invests in various investment securities which are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

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

|                                                                         | <u><b>2013</b></u>          | <u><b>2012</b></u>          |
|-------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Net assets available for benefits per the Form 5500                     | \$ 18,996,957               | \$ 18,658,136               |
| Excess distribution payable per the<br>financial statements at year end | (7,195)                     | (11,353)                    |
| Rounding                                                                | <u>1</u>                    | <u>2</u>                    |
| <b>Net assets available for benefits per the financial statements</b>   | <u><u>\$ 18,989,763</u></u> | <u><u>\$ 18,646,785</u></u> |

The following is a reconciliation of net increase in net assets available for benefits per the Form 5500 to the financial statements for the year ended December 31:

|                                                                                           | <u><b>2013</b></u>       |
|-------------------------------------------------------------------------------------------|--------------------------|
| Net increase in net assets available for benefits per the Form 5500                       | \$ 338,821               |
| Excess distribution payable per the<br>financial statements at December 31, 2013          | (7,195)                  |
| Excess distribution payable per the<br>financial statements at December 31, 2012          | 11,353                   |
| Rounding                                                                                  | <u>(1)</u>               |
| <b>Net increase in net assets available for benefits<br/>per the financial statements</b> | <u><u>\$ 342,978</u></u> |

This information is an integral part of the accompanying financial statements.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVING AND RETIREMENT PLAN**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**EIN: 84-0797618, PLAN: 001**  
**December 31, 2013**

| ( a )                                     | ( b )                                                       | ( c )                                                                                                          | ( d )  | ( e )                |
|-------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|--------|----------------------|
|                                           | Identity of Issuer,<br>Borrower, Lessor<br>or Similar Party | Description of Investment, Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par, or Maturity Value | Cost** | Fair Value           |
|                                           | MFS                                                         | MFS Research Bond Fund Class A                                                                                 | \$     | 860,261              |
|                                           | DWS                                                         | DWS RREEF Real Estate Securities Fund                                                                          |        | 642,482              |
|                                           | T. Rowe Price                                               | T. Rowe Price Equity Income Fund Advisor                                                                       |        | 429,610              |
|                                           | Victory                                                     | Victory Diversified Stock Fund Class A                                                                         |        | 3,290,516            |
|                                           | American Funds                                              | American Funds Amcap Fund Class R4                                                                             |        | 669,686              |
|                                           | Columbia                                                    | Columbia Capital Allocation Moderate Aggressive Port Z                                                         |        | 1,958,738            |
|                                           | Columbia                                                    | Columbia Capital Allocation Moderate Conservative Port Z                                                       |        | 18,020               |
|                                           | American Funds                                              | American EuroPacific Growth Fund Class A                                                                       |        | 619,145              |
|                                           | MFS                                                         | MFS International New Discovery Fund Class A                                                                   |        | 715,848              |
|                                           | Columbia                                                    | Columbia Large Cap Index Z                                                                                     |        | 1,521,357            |
|                                           | Columbia                                                    | Columbia Large Growth Z                                                                                        |        | 595,326              |
|                                           | Baron                                                       | Baron Small Cap Growth Fund                                                                                    |        | 535,430              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2010                                                                                  |        | 271,467              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2020                                                                                  |        | 121,289              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2030                                                                                  |        | 309,550              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2040                                                                                  |        | 220,268              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2050                                                                                  |        | 103,043              |
|                                           | Columbia                                                    | Columbia Small CapValue I                                                                                      |        | 431,289              |
|                                           | Pimco                                                       | Pimco Real Return Bond                                                                                         |        | 760,620              |
|                                           | Oppenheimer                                                 | Oppenheimer International Bond A                                                                               |        | 34,213               |
|                                           | Putnam                                                      | Putnam High Yield Advantage A                                                                                  |        | 152,576              |
|                                           | Columbia                                                    | Columbia Capital Allocation Conservative Port Z                                                                |        | 8,748                |
|                                           | Blackrock                                                   | Retirement Reserves Money Fund                                                                                 |        | 4,669,723            |
|                                           | * Participant loans                                         | Interest rates at 4.25% with various maturity dates                                                            | -      | 57,753               |
| <b>TOTAL ASSETS (HELD AT END OF YEAR)</b> |                                                             |                                                                                                                |        | <b>\$ 18,996,958</b> |

\* Party-in-interest

\*\* Cost is not required for participant directed investments

# Fee and Compensation Disclosure Report

This document is intended to assist a plan administrator (“you”) in completing the Form 5500 Schedule C<sup>1</sup> by identifying different types of compensation paid with respect to the product utilized by your plan.

As permitted under the Schedule C rules, compensation is disclosed in the attached report as an actual dollar amount, an estimate or a formula or rate.

- Where an actual dollar amount of compensation is disclosed, no further notation regarding compensation calculations is generally provided.
- Where an estimate of the compensation amount is disclosed, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount.
- Where a formula or rate is provided to report compensation, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount. This formula or rate may be disclosed to describe the compensation to which it applies under the Schedule C rules. Alternatively, for purposes of Schedule C disclosure or in connection with your fiduciary review of the compensation paid with respect to the services, products and investment options utilized by the plan, you may calculate and disclose an actual or estimated dollar amount by multiplying the rate by the total assets to which it applies.

**Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 01/01/2013 - 12/31/2013 and indirect compensation is presented on a calendar year basis ending 12/31/2013.**

This report includes compensation actually paid to or by MassMutual within the indicated plan year as part of your MassMutual-serviced product. *(Note: If the plan year period or plan year end indicated in this Schedule C reporting package is incorrect, please notify your MassMutual customer service representative immediately).* This report does not include amounts deducted from plan assets and paid to third parties (other than MassMutual). In addition, the report does not include compensation related to investments held by the plan that are not serviced on our recordkeeping system. You should contact your other service providers for reportable compensation information. You may also receive information on the compensation reported here from other service providers as is described below.

Please note that we have provided suggested service codes with respect to services provided through our product. Please review all Schedule C and other Form 5500 materials with your experienced benefits counsel and other professionals to determine the most appropriate codes for your plan. In addition, please note that because plans with fewer than 100 participants (as of the beginning of the plan year) are generally not required to file Schedule C, you should refer to the instructions provided by the IRS for Schedule C and/or review the applicability of Schedule C to your plan with your experienced tax/benefits counsel, to determine whether it is necessary for the plan to report the information contemplated by this report.

**Please contact your MassMutual Service Team should you require additional information regarding the compensation paid to or by MassMutual with respect to your plan.**

\*\*\*\*\*

**Information provided in this document and related materials we provide are not intended to be and shall not be deemed tax advice, tax form preparation services, legal advice, advice to plans regarding compliance with ERISA reporting compliance, or accounting or other professional services. As described above, the information contained in this report may not cover all of the compensation received by the plan’s service providers. We strongly encourage you to review all Schedule C and other Form 5500 materials with experienced benefits counsel and other professionals.**

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<sup>1</sup> Please refer to the Schedule C of the Form 5500 and its instructions (available at: <http://www.dol.gov/ebsa/5500main.html>), and please confer with experienced benefits counsel and other professionals, to determine the applicability of Schedule C to your plan.

**FORM 5500 SCHEDULE C REPORT**  
**SCHEDULE C, LINE 2(h) AND LINE 3(e) FORMULA DESCRIPTION**  
**COMPUTER TECHNOLOGY ASSOCIATES PLAN (060077)**  
**EIN #: 84-0797618**

***Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 01/01/2013 - 12/31/2013 and indirect compensation is presented on a calendar year basis ending 12/31/2013.***

***For use with lines 2(h), 3(c), 3(d), 3(e)***

***Total Direct Compensation Paid*** **\$27,893.58**

The total amount identified above reflects all fees deducted from plan assets at the plan administrator's direction for the plan year. Service providers which have received portions of these direct fees are listed below, along with the amount of fees they received. Please note that if there is a discrepancy between the total direct fees reported above and the sum of the direct fees reported below, you should contact your other service providers or your plan records to identify the recipient(s) of the fees and any other information relevant to your Schedule C filing.

***Recipient: MassMutual Retirement Services, LLC EIN: 26-1589907***

***Service Codes: 15, 37, 38, 49, 64, 65, 99, 50 (if direct compensation amount reflected below)***

***Direct Compensation*** **\$300.00**

The total amount identified above reflects fees deducted from plan assets at the plan administrator's direction for the 2013 plan year for the above named recipient. Please review other service providers, below, to determine whether direct fees were also paid to them. Also, please review your records to determine whether other service providers may have received any compensation not reported below (e.g., a reimbursement paid to any plan fiduciary, your employee benefits counsel, or a plan auditor).

Note: Due to system accounting protocols (including 'cash basis' accounting), amounts reported as Direct Compensation and amounts reported as paid to MassMutual Retirement Services, LLC ("MMRS") are the net result of aggregating direct compensation after the effects of adjustments processed in 2013, some of which may have pertained to prior years.

Please review the detailed breakdown at the end of the report for further information.

***Indirect Compensation***

|                                   |                                    |                 |                    |
|-----------------------------------|------------------------------------|-----------------|--------------------|
| <b>Recordkeeping Service Fees</b> | Payor: Bank of America Corporation | EIN: 94-1687665 | <b>\$27,248.00</b> |
|-----------------------------------|------------------------------------|-----------------|--------------------|

**Non Monetary Compensation**

Please note that items of nonmonetary compensation need to be reported for Schedule A or C (Form 5500) purposes if they exceed certain *de minimus* amounts. Transactions generating nonmonetary compensation may include gifts, gratuities, or certain types of in-kind benefits. MassMutual's Code of Conduct generally restricts MassMutual employees from giving to or receiving gifts from customers and/or business partners having a value of over \$100, in any individual situation, without prior approval. However, it is possible that one or more of your service providers for the calendar year, including MassMutual, engaged in transactions generating nonmonetary compensation. Information concerning reportable transactions undertaken between or among non-MassMutual parties may not be available to MassMutual.

Please consult with your legal or tax advisors if you have any questions.

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**Recipient: Other    EIN: 99-9999999**

**Service Codes:**

Please contact your Service Provider for the list of applicable services performed and Service Codes.

**Direct Compensation** **\$27,593.58**

The total amount identified above reflects fees deducted from plan assets at the plan administrator's direction for the 2013 plan year for the above named recipient.

Note: Due to system accounting protocols (including 'cash basis' accounting), amounts reported as Direct Compensation are the net result of aggregating direct compensation after the effects of adjustments processed in 2013, some of which may have pertained to prior years.

Please review the detailed breakdown at the end of the report for further information.

**Indirect Compensation** **\$0.00**

Our records indicate that this recipient did not receive any Indirect Compensation. Please review your records to determine whether this service provider may have received any compensation not reported.

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**Recipient: Bank of America Corporation    EIN: 94-1687665**

**Direct/Indirect Compensation**

**Bank of America Corporation issue their own fee, expense, and revenue-sharing disclosures directly to Plan Sponsors. Please refer to these disclosures for more detail about indirect and direct fees charged by, or paid to, Bank of America Corporation.**

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**Recipient: Reliance Trust Company    EIN: 58-1428634**

**Indirect Compensation**

**Custodial/Trust service fee** **\$925.42**  
**Service Codes: 19, 25, 99**

Payors: Massachusetts Mutual Life Insurance Company    EIN: 04-1590850  
MassMutual Retirement Services, LLC    EIN: 26-1589907

This is an estimate based on multiplying actual 2013 month end assets by 0.005%/12 and then summing the results.

## Direct Revenue Detail

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**Recipient:** *MassMutual Retirement Services, LLC*

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| <u>Fee Description</u>       | <u>Dollar Amount</u> |
|------------------------------|----------------------|
| Loan Set-up Fee              | \$300.00             |
| <b>Total Direct Revenue:</b> | <b>\$300.00</b>      |

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**Recipient:** *Other*

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| <u>Fee Description</u>       | <u>Dollar Amount</u> |
|------------------------------|----------------------|
| Consultant Fee               | \$27,593.58          |
| <b>Total Direct Revenue:</b> | <b>\$27,593.58</b>   |

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|                                 |                    |
|---------------------------------|--------------------|
| <b>Grand Total Direct Fees:</b> | <b>\$27,893.58</b> |
|---------------------------------|--------------------|

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**COMPUTER TECHNOLOGY ASSOCIATES, INC.  
SAVINGS AND RETIREMENT PLAN**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2013 AND 2012**

## TABLE OF CONTENTS

|                                                                     | PAGE     |
|---------------------------------------------------------------------|----------|
| <b>INDEPENDENT AUDITORS' REPORT .....</b>                           | <b>1</b> |
| <b>FINANCIAL STATEMENTS</b>                                         |          |
| Statements of Net Assets Available for Benefits .....               | 3        |
| Statements of Changes in Net Assets Available for Benefits.....     | 4        |
| Notes to Financial Statements.....                                  | 5        |
| <b>SUPPLEMENTAL SCHEDULE</b>                                        |          |
| Schedule H, Line 4i – Schedule of Assets (Held at End of Year)..... | 12       |

## **INDEPENDENT AUDITORS' REPORT**

Advisory Committee  
Computer Technology Associates, Inc.  
Savings and Retirement Plan  
Cardiff, California

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the Computer Technology Associates, Inc. Savings and Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the 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.

### **Auditors' Responsibility**

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

### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Reliance Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes related investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2013, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

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

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Calverton, Maryland  
October 7, 2014

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**December 31, 2013 and 2012**

|                                          | <u>2013</u>                 | <u>2012</u>                 |
|------------------------------------------|-----------------------------|-----------------------------|
| <b>ASSETS</b>                            |                             |                             |
| Investments - at fair value              | \$ 18,939,205               | \$ 18,520,848               |
| Notes receivable from participants       | <u>57,753</u>               | <u>137,290</u>              |
| Total assets                             | <u>18,996,958</u>           | <u>18,658,138</u>           |
| <b>LIABILITIES</b>                       |                             |                             |
| Excess contributions payable             | <u>7,195</u>                | <u>11,353</u>               |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><u>\$ 18,989,763</u></u> | <u><u>\$ 18,646,785</u></u> |

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

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**Years Ended December 31, 2013 and 2012**

|                                                            | <u>2013</u>                 | <u>2012</u>                 |
|------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>ADDITIONS TO NET ASSETS ATTRIBUTED TO</b>               |                             |                             |
| Investment income:                                         |                             |                             |
| Net appreciation in fair value of investments              | \$ 2,150,395                | \$ 1,425,597                |
| Interest and dividends                                     | <u>484,188</u>              | <u>376,285</u>              |
| Net investment income                                      | <u>2,634,583</u>            | <u>1,801,882</u>            |
| Interest income from notes receivable from participants    | <u>2,696</u>                | <u>7,426</u>                |
| Contributions:                                             |                             |                             |
| Employer                                                   | 30,027                      | 33,450                      |
| Participant                                                | <u>253,389</u>              | <u>288,838</u>              |
| Total contributions                                        | <u>283,416</u>              | <u>322,288</u>              |
| Total additions                                            | <u>2,920,695</u>            | <u>2,131,596</u>            |
| <b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO</b>            |                             |                             |
| Benefits paid to participants                              | 2,463,843                   | 3,014,984                   |
| Deemed distributions                                       | 78,785                      | -                           |
| Corrective distributions                                   | 7,195                       | 11,353                      |
| Administrative expenses                                    | <u>27,894</u>               | <u>29,267</u>               |
| Total deductions                                           | <u>2,577,717</u>            | <u>3,055,604</u>            |
| <b>NET INCREASE (DECREASE)</b>                             | 342,978                     | (924,008)                   |
| <b>NET ASSETS AVAILABLE FOR BENEFITS-BEGINNING OF YEAR</b> | <u>18,646,785</u>           | <u>19,570,793</u>           |
| <b>NET ASSETS AVAILABLE FOR BENEFITS-END OF YEAR</b>       | <u><u>\$ 18,989,763</u></u> | <u><u>\$ 18,646,785</u></u> |

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

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 1 –DESCRIPTION OF PLAN**

The following description of the Computer Technology Associates, Inc. Savings and Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

**General**

The Plan is a defined contribution plan covering essentially all employees of Computer Technology Associates, Inc. (the Company) who are at least 18 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions**

Unless participants elect otherwise, they are automatically enrolled in the Plan when they become eligible to participate in the Plan. Through automatic enrollment, contributions in the amount of 4% of compensation are withheld from participant's payroll and remitted to the Plan. Participants may change elections to contribute up to 75% of their annual compensation as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan provides for a discretionary matching contribution. The Company's discretionary matching contribution for 2013 and 2012 was 100% of the first 1% of participant compensation deferred into the Plan for the year. The Company may also contribute an additional discretionary amount as recommended by management, subject to approval by the Board of Directors of the Company. No additional discretionary contributions were made by the Company in 2013 or 2012. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

**Participant Accounts**

Each participant's account is credited with the participant's contribution, as well as allocations of (a) the Company's discretionary contributions, if any, and (b) Plan earnings and (c) administrative expenses. Allocations are based on participant compensation, participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting**

Participants are immediately vested in all contributions plus actual earnings thereon.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)**

**Notes Receivable from Participants**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. Loans must be repaid in five years unless the proceeds are used to acquire a primary residence, which then must be re-paid in ten years. The loans are collateralized by the balance in the participants' account and bear a reasonable rate of interest determined by the Plan administrator and consistent with the interest rates charged for similar types of loans by other lenders. Loans are repaid through payroll deductions based upon an established amortization schedule.

**Payment of Benefits**

On termination of service due to death, disability or retirement, a participant with a vested balance of less than \$5,000 will receive a lump sum distribution. Participants or their beneficiaries who have a balance greater than \$5,000 may elect to receive the total vested balance in a lump sum distribution or may leave the balance in the Plan until minimum distribution is required. Participants may withdraw voluntary contributions from their accounts by reason of financial hardship under specific guidelines set forth in the Plan. In-service withdrawals are also allowed for participants who are at least 59 ½ years old.

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

**Basis of Accounting**

The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of Estimates in Preparing Financial Statements**

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition**

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurement.

Purchases and sales 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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Notes Receivable from Participants**

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

**Excess Contributions Payable**

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded with a corresponding reduction to contributions. The Plan distributed the 2013 and 2012 excess contributions to the applicable participants prior to March 15, 2014 and 2013, respectively.

**Payments of Benefits**

Benefits are recorded when paid.

**Administrative Expenses**

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

**Subsequent Events**

The Plan has evaluated subsequent events through October 7, 2014, the date the financial statements were available to be issued.

**NOTE 3 – CERTIFIED INVESTMENTS**

Investments and notes receivable from participants held at December 31, 2013 and 2012, and net appreciation in fair value of investments, interest income from notes receivable, interest and dividends for the years ended December 31, 2013 and 2012, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Reliance Trust Company, the trustee of the Plan.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 4 – INVESTMENTS**

The following presents investments that represent 5% or more of the Plan's net assets at December 31:

|                                                        | <u>2013</u>  | <u>2012</u>  |
|--------------------------------------------------------|--------------|--------------|
| Victory Diversified Stock Fund Class A                 | \$ 3,290,516 | \$ 2,737,297 |
| MFS Research Bond Fund Class A                         | **           | 1,353,202    |
| Columbia Capital Allocation Moderate Aggressive Port Z | 1,958,738    | 1,784,510    |
| Columbia Large Cap Index Z                             | 1,521,357    | 1,187,344    |
| Retirement Reserves Money Fund                         | 4,669,723    | 5,159,660    |
| Pimco Real Return Bond                                 | **           | 1,038,892    |

\*\* Investment did not represent 5% or more of net assets in the year indicated

During the years ended December 31, 2013 and 2012, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$2,150,395 and \$1,425,597, respectively.

**NOTE 5 – FAIR VALUE MEASUREMENT**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy 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.

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

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 5 – FAIR VALUE MEASUREMENT (CONTINUED)**

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

*Mutual funds:* 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 mutual funds held by the Plan are deemed to be actively traded.

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

| <b>2013</b>                            |                      |                |                |                      |
|----------------------------------------|----------------------|----------------|----------------|----------------------|
|                                        | <b>Level 1</b>       | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>         |
| Mutual funds, by type:                 |                      |                |                |                      |
| Blend                                  | \$ 26,769            | \$ -           | \$ -           | \$ 26,769            |
| Growth                                 | 9,002,342            | -              | -              | 9,002,342            |
| Income                                 | 429,611              | -              | -              | 429,611              |
| Bond                                   | 1,807,668            | -              | -              | 1,807,668            |
| Real estate                            | 642,482              | -              | -              | 642,482              |
| International                          | 1,334,993            | -              | -              | 1,334,993            |
| Money Market                           | 4,669,723            | -              | -              | 4,669,723            |
| Target Date                            | 1,025,617            | -              | -              | 1,025,617            |
| <b>Total investments at fair value</b> | <b>\$ 18,939,205</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 18,939,205</b> |

  

| <b>2012</b>                            |                      |                |                |                      |
|----------------------------------------|----------------------|----------------|----------------|----------------------|
|                                        | <b>Level 1</b>       | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>         |
| Mutual funds, by type:                 |                      |                |                |                      |
| Blend                                  | \$ 46,785            | \$ -           | \$ -           | \$ 46,785            |
| Growth                                 | 7,561,623            | -              | -              | 7,561,623            |
| Income                                 | 635,241              | -              | -              | 635,241              |
| Bond                                   | 2,730,505            | -              | -              | 2,730,505            |
| Real estate                            | 803,719              | -              | -              | 803,719              |
| International                          | 1,051,505            | -              | -              | 1,051,505            |
| Money Market                           | 5,159,660            | -              | -              | 5,159,660            |
| Target Date                            | 531,810              | -              | -              | 531,810              |
| <b>Total investments at fair value</b> | <b>\$ 18,520,848</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 18,520,848</b> |

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 6 – PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

**NOTE 7 – RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS**

Certain Plan investments are shares of mutual funds managed by Reliance Trust Company, the trustee and recordkeeper of the Plan, as of December 31, 2013 and 2012. These investments qualify as party-in-interest investments/transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment. As described in Note 2, the Plan made a direct payment to the third-party administrators of \$27,894 and \$29,267 which was not covered by revenue sharing during December 31, 2013 and 2012, respectively. The plan sponsor pays directly any other fees related to the Plan's operations.

**NOTE 8 – TAX STATUS**

The Plan adopted a non-standardized form of prototype plan sponsored by Hartford Retirement Services, LLC. The prototype plan has received an opinion letter dated March 31, 2008, from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan has been amended since receiving the determination letter. However, the plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code (IRC).

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

**NOTE 9 – RISKS AND UNCERTANITIES**

The Plan invests in various investment securities which are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

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

|                                                                         | <u><b>2013</b></u>          | <u><b>2012</b></u>          |
|-------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Net assets available for benefits per the Form 5500                     | \$ 18,996,957               | \$ 18,658,136               |
| Excess distribution payable per the<br>financial statements at year end | (7,195)                     | (11,353)                    |
| Rounding                                                                | <u>1</u>                    | <u>2</u>                    |
| <b>Net assets available for benefits per the financial statements</b>   | <u><u>\$ 18,989,763</u></u> | <u><u>\$ 18,646,785</u></u> |

The following is a reconciliation of net increase in net assets available for benefits per the Form 5500 to the financial statements for the year ended December 31:

|                                                                                           | <u><b>2013</b></u>       |
|-------------------------------------------------------------------------------------------|--------------------------|
| Net increase in net assets available for benefits per the Form 5500                       | \$ 338,821               |
| Excess distribution payable per the<br>financial statements at December 31, 2013          | (7,195)                  |
| Excess distribution payable per the<br>financial statements at December 31, 2012          | 11,353                   |
| Rounding                                                                                  | <u>(1)</u>               |
| <b>Net increase in net assets available for benefits<br/>per the financial statements</b> | <u><u>\$ 342,978</u></u> |

This information is an integral part of the accompanying financial statements.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVING AND RETIREMENT PLAN**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**EIN: 84-0797618, PLAN: 001**  
**December 31, 2013**

| ( a )                                     | ( b )                                                       | ( c )                                                                                                          | ( d )  | ( e )                |
|-------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|--------|----------------------|
|                                           | Identity of Issuer,<br>Borrower, Lessor<br>or Similar Party | Description of Investment, Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par, or Maturity Value | Cost** | Fair Value           |
|                                           | MFS                                                         | MFS Research Bond Fund Class A                                                                                 | \$     | 860,261              |
|                                           | DWS                                                         | DWS RREEF Real Estate Securities Fund                                                                          |        | 642,482              |
|                                           | T. Rowe Price                                               | T. Rowe Price Equity Income Fund Advisor                                                                       |        | 429,610              |
|                                           | Victory                                                     | Victory Diversified Stock Fund Class A                                                                         |        | 3,290,516            |
|                                           | American Funds                                              | American Funds Amcap Fund Class R4                                                                             |        | 669,686              |
|                                           | Columbia                                                    | Columbia Capital Allocation Moderate Aggressive Port Z                                                         |        | 1,958,738            |
|                                           | Columbia                                                    | Columbia Capital Allocation Moderate Conservative Port Z                                                       |        | 18,020               |
|                                           | American Funds                                              | American EuroPacific Growth Fund Class A                                                                       |        | 619,145              |
|                                           | MFS                                                         | MFS International New Discovery Fund Class A                                                                   |        | 715,848              |
|                                           | Columbia                                                    | Columbia Large Cap Index Z                                                                                     |        | 1,521,357            |
|                                           | Columbia                                                    | Columbia Large Growth Z                                                                                        |        | 595,326              |
|                                           | Baron                                                       | Baron Small Cap Growth Fund                                                                                    |        | 535,430              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2010                                                                                  |        | 271,467              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2020                                                                                  |        | 121,289              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2030                                                                                  |        | 309,550              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2040                                                                                  |        | 220,268              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2050                                                                                  |        | 103,043              |
|                                           | Columbia                                                    | Columbia Small CapValue I                                                                                      |        | 431,289              |
|                                           | Pimco                                                       | Pimco Real Return Bond                                                                                         |        | 760,620              |
|                                           | Oppenheimer                                                 | Oppenheimer International Bond A                                                                               |        | 34,213               |
|                                           | Putnam                                                      | Putnam High Yield Advantage A                                                                                  |        | 152,576              |
|                                           | Columbia                                                    | Columbia Capital Allocation Conservative Port Z                                                                |        | 8,748                |
|                                           | Blackrock                                                   | Retirement Reserves Money Fund                                                                                 |        | 4,669,723            |
|                                           | * Participant loans                                         | Interest rates at 4.25% with various maturity dates                                                            | -      | 57,753               |
| <b>TOTAL ASSETS (HELD AT END OF YEAR)</b> |                                                             |                                                                                                                |        | <b>\$ 18,996,958</b> |

\* Party-in-interest

\*\* Cost is not required for participant directed investments

**COMPUTER TECHNOLOGY ASSOCIATES, INC.  
SAVINGS AND RETIREMENT PLAN**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2013 AND 2012**

## TABLE OF CONTENTS

|                                                                     | PAGE     |
|---------------------------------------------------------------------|----------|
| <b>INDEPENDENT AUDITORS' REPORT .....</b>                           | <b>1</b> |
| <b>FINANCIAL STATEMENTS</b>                                         |          |
| Statements of Net Assets Available for Benefits .....               | 3        |
| Statements of Changes in Net Assets Available for Benefits.....     | 4        |
| Notes to Financial Statements.....                                  | 5        |
| <b>SUPPLEMENTAL SCHEDULE</b>                                        |          |
| Schedule H, Line 4i – Schedule of Assets (Held at End of Year)..... | 12       |

## **INDEPENDENT AUDITORS' REPORT**

Advisory Committee  
Computer Technology Associates, Inc.  
Savings and Retirement Plan  
Cardiff, California

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the Computer Technology Associates, Inc. Savings and Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the 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.

### **Auditors' Responsibility**

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

### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Reliance Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes related investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2013, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

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

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Calverton, Maryland  
October 7, 2014

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**December 31, 2013 and 2012**

|                                          | <u>2013</u>                 | <u>2012</u>                 |
|------------------------------------------|-----------------------------|-----------------------------|
| <b>ASSETS</b>                            |                             |                             |
| Investments - at fair value              | \$ 18,939,205               | \$ 18,520,848               |
| Notes receivable from participants       | <u>57,753</u>               | <u>137,290</u>              |
| Total assets                             | <u>18,996,958</u>           | <u>18,658,138</u>           |
| <b>LIABILITIES</b>                       |                             |                             |
| Excess contributions payable             | <u>7,195</u>                | <u>11,353</u>               |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><u>\$ 18,989,763</u></u> | <u><u>\$ 18,646,785</u></u> |

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

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**Years Ended December 31, 2013 and 2012**

|                                                            | <u>2013</u>                 | <u>2012</u>                 |
|------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>ADDITIONS TO NET ASSETS ATTRIBUTED TO</b>               |                             |                             |
| Investment income:                                         |                             |                             |
| Net appreciation in fair value of investments              | \$ 2,150,395                | \$ 1,425,597                |
| Interest and dividends                                     | <u>484,188</u>              | <u>376,285</u>              |
| Net investment income                                      | <u>2,634,583</u>            | <u>1,801,882</u>            |
| Interest income from notes receivable from participants    | <u>2,696</u>                | <u>7,426</u>                |
| Contributions:                                             |                             |                             |
| Employer                                                   | 30,027                      | 33,450                      |
| Participant                                                | <u>253,389</u>              | <u>288,838</u>              |
| Total contributions                                        | <u>283,416</u>              | <u>322,288</u>              |
| Total additions                                            | <u>2,920,695</u>            | <u>2,131,596</u>            |
| <b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO</b>            |                             |                             |
| Benefits paid to participants                              | 2,463,843                   | 3,014,984                   |
| Deemed distributions                                       | 78,785                      | -                           |
| Corrective distributions                                   | 7,195                       | 11,353                      |
| Administrative expenses                                    | <u>27,894</u>               | <u>29,267</u>               |
| Total deductions                                           | <u>2,577,717</u>            | <u>3,055,604</u>            |
| <b>NET INCREASE (DECREASE)</b>                             | 342,978                     | (924,008)                   |
| <b>NET ASSETS AVAILABLE FOR BENEFITS-BEGINNING OF YEAR</b> | <u>18,646,785</u>           | <u>19,570,793</u>           |
| <b>NET ASSETS AVAILABLE FOR BENEFITS-END OF YEAR</b>       | <u><u>\$ 18,989,763</u></u> | <u><u>\$ 18,646,785</u></u> |

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

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 1 –DESCRIPTION OF PLAN**

The following description of the Computer Technology Associates, Inc. Savings and Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

**General**

The Plan is a defined contribution plan covering essentially all employees of Computer Technology Associates, Inc. (the Company) who are at least 18 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions**

Unless participants elect otherwise, they are automatically enrolled in the Plan when they become eligible to participate in the Plan. Through automatic enrollment, contributions in the amount of 4% of compensation are withheld from participant's payroll and remitted to the Plan. Participants may change elections to contribute up to 75% of their annual compensation as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan provides for a discretionary matching contribution. The Company's discretionary matching contribution for 2013 and 2012 was 100% of the first 1% of participant compensation deferred into the Plan for the year. The Company may also contribute an additional discretionary amount as recommended by management, subject to approval by the Board of Directors of the Company. No additional discretionary contributions were made by the Company in 2013 or 2012. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

**Participant Accounts**

Each participant's account is credited with the participant's contribution, as well as allocations of (a) the Company's discretionary contributions, if any, and (b) Plan earnings and (c) administrative expenses. Allocations are based on participant compensation, participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting**

Participants are immediately vested in all contributions plus actual earnings thereon.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)**

**Notes Receivable from Participants**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. Loans must be repaid in five years unless the proceeds are used to acquire a primary residence, which then must be re-paid in ten years. The loans are collateralized by the balance in the participants' account and bear a reasonable rate of interest determined by the Plan administrator and consistent with the interest rates charged for similar types of loans by other lenders. Loans are repaid through payroll deductions based upon an established amortization schedule.

**Payment of Benefits**

On termination of service due to death, disability or retirement, a participant with a vested balance of less than \$5,000 will receive a lump sum distribution. Participants or their beneficiaries who have a balance greater than \$5,000 may elect to receive the total vested balance in a lump sum distribution or may leave the balance in the Plan until minimum distribution is required. Participants may withdraw voluntary contributions from their accounts by reason of financial hardship under specific guidelines set forth in the Plan. In-service withdrawals are also allowed for participants who are at least 59 ½ years old.

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

**Basis of Accounting**

The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of Estimates in Preparing Financial Statements**

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition**

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurement.

Purchases and sales 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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Notes Receivable from Participants**

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

**Excess Contributions Payable**

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded with a corresponding reduction to contributions. The Plan distributed the 2013 and 2012 excess contributions to the applicable participants prior to March 15, 2014 and 2013, respectively.

**Payments of Benefits**

Benefits are recorded when paid.

**Administrative Expenses**

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

**Subsequent Events**

The Plan has evaluated subsequent events through October 7, 2014, the date the financial statements were available to be issued.

**NOTE 3 – CERTIFIED INVESTMENTS**

Investments and notes receivable from participants held at December 31, 2013 and 2012, and net appreciation in fair value of investments, interest income from notes receivable, interest and dividends for the years ended December 31, 2013 and 2012, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Reliance Trust Company, the trustee of the Plan.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 4 – INVESTMENTS**

The following presents investments that represent 5% or more of the Plan's net assets at December 31:

|                                                        | <u>2013</u>  | <u>2012</u>  |
|--------------------------------------------------------|--------------|--------------|
| Victory Diversified Stock Fund Class A                 | \$ 3,290,516 | \$ 2,737,297 |
| MFS Research Bond Fund Class A                         | **           | 1,353,202    |
| Columbia Capital Allocation Moderate Aggressive Port Z | 1,958,738    | 1,784,510    |
| Columbia Large Cap Index Z                             | 1,521,357    | 1,187,344    |
| Retirement Reserves Money Fund                         | 4,669,723    | 5,159,660    |
| Pimco Real Return Bond                                 | **           | 1,038,892    |

\*\* Investment did not represent 5% or more of net assets in the year indicated

During the years ended December 31, 2013 and 2012, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$2,150,395 and \$1,425,597, respectively.

**NOTE 5 – FAIR VALUE MEASUREMENT**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy 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.

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

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 5 – FAIR VALUE MEASUREMENT (CONTINUED)**

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

*Mutual funds:* 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 mutual funds held by the Plan are deemed to be actively traded.

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

| <b>2013</b>                            |                      |                |                |                      |
|----------------------------------------|----------------------|----------------|----------------|----------------------|
|                                        | <b>Level 1</b>       | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>         |
| Mutual funds, by type:                 |                      |                |                |                      |
| Blend                                  | \$ 26,769            | \$ -           | \$ -           | \$ 26,769            |
| Growth                                 | 9,002,342            | -              | -              | 9,002,342            |
| Income                                 | 429,611              | -              | -              | 429,611              |
| Bond                                   | 1,807,668            | -              | -              | 1,807,668            |
| Real estate                            | 642,482              | -              | -              | 642,482              |
| International                          | 1,334,993            | -              | -              | 1,334,993            |
| Money Market                           | 4,669,723            | -              | -              | 4,669,723            |
| Target Date                            | 1,025,617            | -              | -              | 1,025,617            |
| <b>Total investments at fair value</b> | <b>\$ 18,939,205</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 18,939,205</b> |

  

| <b>2012</b>                            |                      |                |                |                      |
|----------------------------------------|----------------------|----------------|----------------|----------------------|
|                                        | <b>Level 1</b>       | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>         |
| Mutual funds, by type:                 |                      |                |                |                      |
| Blend                                  | \$ 46,785            | \$ -           | \$ -           | \$ 46,785            |
| Growth                                 | 7,561,623            | -              | -              | 7,561,623            |
| Income                                 | 635,241              | -              | -              | 635,241              |
| Bond                                   | 2,730,505            | -              | -              | 2,730,505            |
| Real estate                            | 803,719              | -              | -              | 803,719              |
| International                          | 1,051,505            | -              | -              | 1,051,505            |
| Money Market                           | 5,159,660            | -              | -              | 5,159,660            |
| Target Date                            | 531,810              | -              | -              | 531,810              |
| <b>Total investments at fair value</b> | <b>\$ 18,520,848</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 18,520,848</b> |

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 6 – PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

**NOTE 7 – RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS**

Certain Plan investments are shares of mutual funds managed by Reliance Trust Company, the trustee and recordkeeper of the Plan, as of December 31, 2013 and 2012. These investments qualify as party-in-interest investments/transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment. As described in Note 2, the Plan made a direct payment to the third-party administrators of \$27,894 and \$29,267 which was not covered by revenue sharing during December 31, 2013 and 2012, respectively. The plan sponsor pays directly any other fees related to the Plan's operations.

**NOTE 8 – TAX STATUS**

The Plan adopted a non-standardized form of prototype plan sponsored by Hartford Retirement Services, LLC. The prototype plan has received an opinion letter dated March 31, 2008, from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan has been amended since receiving the determination letter. However, the plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code (IRC).

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

**NOTE 9 – RISKS AND UNCERTANITIES**

The Plan invests in various investment securities which are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVINGS AND RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and 2012**

**NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

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

|                                                                         | <u><b>2013</b></u>          | <u><b>2012</b></u>          |
|-------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Net assets available for benefits per the Form 5500                     | \$ 18,996,957               | \$ 18,658,136               |
| Excess distribution payable per the<br>financial statements at year end | (7,195)                     | (11,353)                    |
| Rounding                                                                | <u>1</u>                    | <u>2</u>                    |
| <b>Net assets available for benefits per the financial statements</b>   | <u><u>\$ 18,989,763</u></u> | <u><u>\$ 18,646,785</u></u> |

The following is a reconciliation of net increase in net assets available for benefits per the Form 5500 to the financial statements for the year ended December 31:

|                                                                                           | <u><b>2013</b></u>       |
|-------------------------------------------------------------------------------------------|--------------------------|
| Net increase in net assets available for benefits per the Form 5500                       | \$ 338,821               |
| Excess distribution payable per the<br>financial statements at December 31, 2013          | (7,195)                  |
| Excess distribution payable per the<br>financial statements at December 31, 2012          | 11,353                   |
| Rounding                                                                                  | <u>(1)</u>               |
| <b>Net increase in net assets available for benefits<br/>per the financial statements</b> | <u><u>\$ 342,978</u></u> |

This information is an integral part of the accompanying financial statements.

**COMPUTER TECHNOLOGY ASSOCIATES, INC. SAVING AND RETIREMENT PLAN**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**EIN: 84-0797618, PLAN: 001**  
**December 31, 2013**

| ( a )                                     | ( b )                                                       | ( c )                                                                                                          | ( d )  | ( e )                |
|-------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|--------|----------------------|
|                                           | Identity of Issuer,<br>Borrower, Lessor<br>or Similar Party | Description of Investment, Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par, or Maturity Value | Cost** | Fair Value           |
|                                           | MFS                                                         | MFS Research Bond Fund Class A                                                                                 | \$     | 860,261              |
|                                           | DWS                                                         | DWS RREEF Real Estate Securities Fund                                                                          |        | 642,482              |
|                                           | T. Rowe Price                                               | T. Rowe Price Equity Income Fund Advisor                                                                       |        | 429,610              |
|                                           | Victory                                                     | Victory Diversified Stock Fund Class A                                                                         |        | 3,290,516            |
|                                           | American Funds                                              | American Funds Amcap Fund Class R4                                                                             |        | 669,686              |
|                                           | Columbia                                                    | Columbia Capital Allocation Moderate Aggressive Port Z                                                         |        | 1,958,738            |
|                                           | Columbia                                                    | Columbia Capital Allocation Moderate Conservative Port Z                                                       |        | 18,020               |
|                                           | American Funds                                              | American EuroPacific Growth Fund Class A                                                                       |        | 619,145              |
|                                           | MFS                                                         | MFS International New Discovery Fund Class A                                                                   |        | 715,848              |
|                                           | Columbia                                                    | Columbia Large Cap Index Z                                                                                     |        | 1,521,357            |
|                                           | Columbia                                                    | Columbia Large Growth Z                                                                                        |        | 595,326              |
|                                           | Baron                                                       | Baron Small Cap Growth Fund                                                                                    |        | 535,430              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2010                                                                                  |        | 271,467              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2020                                                                                  |        | 121,289              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2030                                                                                  |        | 309,550              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2040                                                                                  |        | 220,268              |
|                                           | T. Rowe Price                                               | T. Rowe Price Retirement 2050                                                                                  |        | 103,043              |
|                                           | Columbia                                                    | Columbia Small CapValue I                                                                                      |        | 431,289              |
|                                           | Pimco                                                       | Pimco Real Return Bond                                                                                         |        | 760,620              |
|                                           | Oppenheimer                                                 | Oppenheimer International Bond A                                                                               |        | 34,213               |
|                                           | Putnam                                                      | Putnam High Yield Advantage A                                                                                  |        | 152,576              |
|                                           | Columbia                                                    | Columbia Capital Allocation Conservative Port Z                                                                |        | 8,748                |
|                                           | Blackrock                                                   | Retirement Reserves Money Fund                                                                                 |        | 4,669,723            |
|                                           | * Participant loans                                         | Interest rates at 4.25% with various maturity dates                                                            | -      | 57,753               |
| <b>TOTAL ASSETS (HELD AT END OF YEAR)</b> |                                                             |                                                                                                                |        | <b>\$ 18,996,958</b> |

\* Party-in-interest

\*\* Cost is not required for participant directed investments