

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

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1996</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-1739418</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>330-659-6688</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541330</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1996</u>		2b Employer Identification Number (EIN) <u>34-1739418</u>		2c Sponsor's telephone number <u>330-659-6688</u>		2d Business code (see instructions) <u>541330</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>01/01/1996</u>											
2b Employer Identification Number (EIN) <u>34-1739418</u>											
2c Sponsor's telephone number <u>330-659-6688</u>											
2d Business code (see instructions) <u>541330</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THORSON BAKER & ASSOCIATES, INC.</u> <u>3030 WEST STREETSBORO ROAD</u> <u>RICHFIELD, OH 44286-9632</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	10/14/2014 Date	MICHAEL THORSON Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	140
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	131
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	10
d Subtotal. Add lines 6a , 6b , and 6c		6d	141
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	1
f Total. Add lines 6d and 6e		6f	142
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	142
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☐ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☒ G (Financial Transaction Schedules)	

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

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

A Name of plan THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THORSON BAKER & ASSOCIATES, INC.	D Employer Identification Number (EIN) 34-1739418

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
KEYBANK NATIONAL ASSOCIATION 3920 MAIN ST. AMHERST, NY 14226
34-1804148

(b) Enter name and EIN or address of person who provided you disclosure 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

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)

ASCENSUS

50 MILLSTONE RD.
BUILDING 400, SUITE 300
EAST WINDSOR, NJ 08520

11-3665754

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORD-KEEPER	18789	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

RAYMOND JAMES

880 CARILLON PARKWAY
ST PETERSBURG, FL 33716

59-2937883

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	10000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TRINITY PENSION CONSULTANTS

202 MONTROSE WEST AVE.
SUITE 290
COPLEY, OH 44321

20-4548831

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 16 12 15	TPA	2075	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

<div>SCHEDULE G (Form 5500) Department of Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>Financial Transaction Schedules</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 THORSON BAKER & ASSOCIATES, INC.		D Employer Identification Number (EIN) 34-1739418

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.
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(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THORSON BAKER & ASSOCIATES, INC.</u>	D Employer Identification Number (EIN) <u>34-1739418</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a	0	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	0	237633
	(2) Participant contributions	1b(2)	0	0
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	182027	135450
	(9) Value of interest in common/collective trusts	1c(9)	445891	296974
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6380482	8641097
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7008400	9311154

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7008400	9311154
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	425808	
(B) Participants	2a(1)(B)	622773	
(C) Others (including rollovers)	2a(1)(C)	11733	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1060314
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	6585	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6585
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	407973	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		407973
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		4328
(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)		1290697
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2769897

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	439334	
(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)		439334
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	27809	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		27809
j Total expenses. Add all expense amounts in column (b) and enter total	2j		467143

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2302754
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: BARNES WENDLING CPAS, INC

(2) EIN: 34-1463411

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

**THORSON BAKER & ASSOCIATES, INC.
PROFIT SHARING PLAN AND TRUST**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

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

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

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INDEPENDENT AUDITORS' REPORT

To the Trustees
Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust
Richfield, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

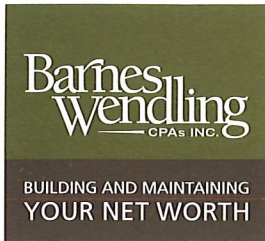
Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation 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 C, which was certified by Ascensus Inc., as agent for Frontier Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the agent of the custodian as of December 31, 2013 and for the year then ended, that the information provided to the plan administrator by the custodian is complete and accurate.



Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion 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 schedules as listed in the table of contents are 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 are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

The form and content of the information included in the 2013 financial statements and supplemental schedules, other than that derived from the information certified by the agent of the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Report on Compiled 2012 Financial Statement

We have compiled the accompanying statement of net assets available for benefits of Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust as of December 31, 2012. We have not audited or reviewed the accompanying statement of net assets available for benefits and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with accounting principles generally accepted in the United States of America.

Plan management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statement.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist plan management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Barnes Wendling CPAs

Cleveland, Ohio
October 13, 2014

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST ---

Statements of Net Assets Available for Benefits

	December 31,	
	2013	Compiled 2012
ASSETS		
Investments, at fair value:		
Mutual funds	\$ 8,641,097	\$ 6,380,482
Common collective trust	296,974	445,891
	<u>8,938,071</u>	<u>6,826,373</u>
Receivable:		
Employer contributions	237,633	188,175
Notes receivable from participants	135,450	182,027
	<u>373,083</u>	<u>370,202</u>
Net assets available for benefits	<u>\$ 9,311,154</u>	<u>\$ 7,196,575</u>

See Notes to Financial Statements

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST ---

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2013

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 1,294,774	
Interest and dividends	408,224	
	<u>1,702,998</u>	
Investment expenses	(9,020)	
		\$ 1,693,978

Interest income on notes receivable from participants		6,585
---	--	-------

Contributions:

Participant	634,506	
Employer	<u>237,633</u>	
		872,139

Total additions		<u>2,572,702</u>
-----------------	--	------------------

Deductions from net assets attributed to:

Benefits paid to participants	439,334	
Administrative expenses	<u>18,789</u>	
		458,123

Net increase		<u>2,114,579</u>
--------------	--	------------------

Net assets available for benefits:

Beginning of year		<u>7,196,575</u>
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End of year		<u><u>\$ 9,311,154</u></u>
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See Notes to Financial Statements

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE A - DESCRIPTION OF PLAN

The following description of Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust (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 all employees of Thorson Baker & Associates, Inc. (the Company and Plan Sponsor). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan is sponsored by the Company and is administered by a third-party administrator.

Contributions

Each year, participants may elect to defer the lesser of 100% of compensation as defined by the Plan on a pre-tax basis or the maximum contribution allowable by law. Employees who have not declined participation in writing or completed a salary deferral election form as of the date of their eligibility to participate in the Plan will be automatically enrolled in the Plan with a deferral of 3%. The Plan provides for a discretionary employer profit sharing contribution which was \$256,707 for the year ended December 31, 2013. The Plan provides for the acceptance of rollover contributions from other plans qualified under the Internal Revenue Code (IRC). The Plan also provides for catch-up contributions for participants who reach the age of 50 by the end of the Plan year.

Participant Accounts

Each participant's account is credited with the participant's contributions and an allocation of (a) the Company's contributions and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based upon participant account earnings or account balances, as defined. The benefit to which a participant is entitled to receive is the benefit that can be provided from the participant's account.

Vesting

Participants are immediately vested in their deferral contributions plus actual earnings thereon. A participant's interest in the Company's discretionary profit sharing contributions and actual earnings thereon become vested based on years of continuous service. A participant is 100% vested after six years of credited service.

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Payment of Benefits

Upon termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. If the value of the vested benefits credited to a participant's account is \$5,000 or less at the time of termination, the entire amount will be distributed to a participant without the participant's consent. In the event of a mandatory distribution of amounts greater than \$1,000 but not exceeding \$5,000, the entire amount will be distributed in the form of a direct rollover to an individual retirement plan as designated by the Plan administrator.

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 \$50,000 or 50% of their vested account balance subject to certain Department of Labor and Internal Revenue Service (IRS) requirements. Loan terms range from 1 - 5 years or longer for the purchase of a primary residence. The loans are secured by the balances in the participants' accounts and bear interest at 4.25% at December 31, 2013. Principal and interest is paid ratably through bi-weekly payroll deductions.

Forfeited Accounts

Forfeitures are used to pay Plan expenses and to reduce the Company's employer profit sharing contribution to the plan. Unallocated forfeitures balances as of December 31, 2013 and 2012 were \$18,427 and \$9,920, respectively. Forfeitures of \$19,074 were used to reduce employer profit sharing contributions for the year ended December 31, 2013.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan's investment contract with KeyBank EB MaGIC 75 Fund is considered to be fully benefit-responsive because the contract would ordinarily be paid out to the Plan at contract value. The contract is included in the statement of net assets available for benefits at contract value, which is deemed to approximate its fair value. As the contract value of the investment approximates its fair value, the accompanying statement of net assets available for benefits does not reflect an adjustment to contract value.

Investment Valuation

The Plan's investments are recorded at fair value, based upon the last trade or current bid prices in active markets. Where there are no readily available last traded or current bid prices, fair value is determined as discussed in Note E.

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. No allowance for credit losses has been recorded as of December 31, 2013 and 2012. If a participant ceases to make repayments on a note receivable and the plan administrator deems the note receivable to be in default, the balance on the note receivable from the participant is reclassified to benefits paid to participants.

Investment Income Recognition

Purchases and sales of securities are recorded on a trade date basis. Gains and losses on securities transactions are determined using the average cost method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Contributions

Participant contributions are recorded and credited to each participant's account when received by the custodian from the Company. Any contributions attributable to the plan year but not received by the custodian by the last day of the plan year are recorded as a receivable.

Payment of Benefits

Benefits are recorded when paid.

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The IRS has determined and informed the Company by letter dated October 28, 2009, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Sponsor believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

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 participants' accounts and are included in administrative expenses. Investment related expenses are included in investment income.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

The Plan has evaluated subsequent events through October 13, 2014, the date which the financial statements were available to be issued.

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE C - CERTIFICATION

Notes receivable from participants and investment information disclosed in the accompanying financial statements and supplemental schedules, including notes receivable from participants and investments held at December 31, 2013 and 2012, and net appreciation in the fair value of investments, interest, and dividends for the year ended December 31, 2013 were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the agent of the custodian.

NOTE D - INVESTMENTS

The Plan's investments are 100% participant-directed and are held by a custodian. The fair values of investments that represent 5% or more of the Plan's net assets are as follows:

	December 31,	
	2013	Compiled 2012
Mutual Funds:		
Columbia Small Cap Core Fund A	\$ 610,494	\$ 367,443
American Funds EuroPacific Growth Fund R3	883,573	696,079
JP Morgan Core Bond Fund A	473,966	360,940
JPMorgan US Equity Fund A	1,002,204	738,658
Columbia Mid Cap Index Fund A	748,608	614,363
Columbia Large Cap Index Fund A	470,893	
Invesco Growth and Income Fund A	1,350,058	1,003,588
T. Rowe Price Blue Chip Growth Advisor Fund	1,062,611	
BlackRock Capital Appreciation Fund A		712,668
Common Collective Trust:		
KeyBank EB MaGIC 75 Fund		445,891

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE D - INVESTMENTS (CONTINUED)

During 2013, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated in value by \$1,294,774, as follows:

Mutual funds	\$1,290,697
Common collective trust	<u>4,077</u>
	<u>\$1,294,774</u>

NOTE E - FAIR VALUE MEASUREMENTS

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 (exit price). The three levels of the fair value hierarchy, which are based upon the inputs used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

Level 2 - Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

The Plan's investments accounted for at fair value as of December 31, 2013 are summarized below:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Mutual funds:			
Balanced/asset allocation	\$ 284,175		\$ 284,175
Blend	2,832,199		2,832,199
Fixed income	1,020,709		1,020,709
Foreign blend	883,573		883,573
Growth	1,363,578		1,363,578
Foreign growth	304,099		304,099
Real estate	178,353		178,353
Diversified emerging markets	240,846		240,846
Value	<u>1,533,565</u>		<u>1,533,565</u>
Total mutual funds	8,641,097		8,641,097
Common collective trust		\$ 296,974	296,974
	<u>\$8,641,097</u>	<u>\$ 296,974</u>	<u>\$8,938,071</u>

The Plan's investments accounted for at fair value as of December 31, 2012 (Compiled) are summarized below:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Mutual funds:			
Balanced/asset allocation	\$ 167,231		\$ 167,231
Blend	2,016,712		2,016,712
Fixed income	804,681		804,681
Foreign blend	696,079		696,079
Growth	928,805		928,805
Foreign growth	210,918		210,918
Real estate	214,513		214,513
Diversified emerging markets	174,033		174,033
Value	<u>1,167,510</u>		<u>1,167,510</u>
Total mutual funds	6,380,482		6,380,482
Common collective trust		\$ 445,891	445,891
	<u>\$6,380,482</u>	<u>\$ 445,891</u>	<u>\$6,826,373</u>

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

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

Mutual funds are valued at the net asset value of shares held by the Plan at year end, as reported on the active markets on which the investments are traded.

The common collective trust is valued at the net asset value of shares held by the Plan at year end. The net asset value is used as a practical expedient to estimate fair value. Net asset value is based on the fair value of the trust's underlying assets, which are principally guaranteed investment contracts, synthetic guaranteed investment contracts, and cash and cash equivalents. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value. Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only.

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

NOTE F - INVESTMENT IN COMMON COLLECTIVE TRUST

The Plan has an investment in the KeyBank EB MaGIC 75 Fund, a common collective trust fund (the Fund). The primary investment objective of the Fund is a reasonable level of income together with stability of principal. The Fund achieves this objective by investing in synthetic guaranteed investment contracts, guaranteed investment contracts, and cash and cash equivalents.

Participants may ordinarily direct permitted withdrawals or transfers of all or a portion of their account balance within the Fund at contract value. Participants may make transfers or withdrawals without restrictions. Withdrawals or transfers made at the Plan level may not be available until up to one year from the date the withdrawal is requested. Contract value represents deposits made to the contract, plus earnings, less withdrawals and fees. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE G - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their total participant account balance.

NOTE H - RISKS AND UNCERTAINTIES

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

NOTE I - TRANSACTIONS WITH PARTIES-IN-INTEREST

Parties-in-interest transactions include the investment in the funds of the custodian, and related dividend income, interest, and the payment of administrative expenses by the Plan. Such transactions are exempt from being prohibited transactions.

NOTE J - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	December 31,	
		Compiled
	2013	2012
Net assets available for benefits per the financial statements	\$9,311,154	\$7,196,575
Employer contributions receivable	-0-	(188,175)
Net assets available for benefits per the Form 5500	<u>\$9,311,154</u>	<u>\$7,008,400</u>

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2013 and 2012 and Year Ended December 31, 2013

NOTE J - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (CONTINUED)

The following is a reconciliation of net increase per the financial statements to net income per the Form 5500 for the year ended December 31, 2013:

Net increase in net assets per the financial statements	\$2,114,579
Add: Employer contributions receivable at December 31, 2012	<u>188,175</u>
Net income per the Form 5500	<u>\$2,302,754</u>

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

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

December 31, 2013

EIN - 34-1739418

Plan Number - 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Columbia Small Cap Core Fund A	Mutual Fund	**	\$ 610,494
	American Funds EuroPacific Growth Fund R3	Mutual Fund	**	883,573
	Mainstay Indexed Bond Fund I	Mutual Fund	**	137,765
	JP Morgan Core Bond Fund A	Mutual Fund	**	473,966
	JPMorgan US Equity Fund A	Mutual Fund	**	1,002,204
	Invesco Real Estate Fund A	Mutual Fund	**	178,353
	Templeton Global Bond Fund A	Mutual Fund	**	202,742
	Columbia Mid Cap Index Fund A	Mutual Fund	**	748,608
	Neuberger Berman Genesis Investor Fund	Mutual Fund	**	300,967
	Columbia Large Cap Index Fund A	Mutual Fund	**	470,893
	Invesco Equity and Income Fund A	Mutual Fund	**	284,175
	Invesco Growth and Income Fund A	Mutual Fund	**	1,350,058
	Columbia Acorn International Fund A	Mutual Fund	**	304,099
	American Century Inflation-Adjusted Bond Investor Fund	Mutual Fund	**	24,567
	Artisan Mid Cap Value Investor Fund	Mutual Fund	**	183,507
	Prudential High-Yield Fund A	Mutual Fund	**	181,669
	T. Rowe Price Blue Chip Growth Advisor Fund	Mutual Fund	**	1,062,611
	Virtus Emerging Markets Opportunities Fund A	Mutual Fund	**	240,846
				<u>8,641,097</u>
*	KeyBank EB MaGIC 75 Fund	Common Collective Trust	**	296,974
				<u>8,938,071</u>
*	Participant Loans	4.25%	-0-	<u>135,450</u>
				<u><u>\$9,073,521</u></u>

* Represents a party-in-interest to the plan.

** Cost omitted for participant directed investments.

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Schedule H, Line 4j - Schedule of Reportable Transactions

Year Ended December 31, 2013

EIN - 34-1739418

Plan Number - 001

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain/(loss)
Category 1								
	T. Rowe Price Blue Chip Growth Advisor Fund One Purchase	\$ 863,117				\$863,117	\$ 863,117	N/A
	BlackRock Capital Appreciation Fund A One Sale		\$ 863,117			733,282	863,117	\$ 129,835

(a) Represents a transaction in excess of 5% of the plan's market value as of December 31, 2012.

Schedule H, Line 4j
Schedule of Reportable Transactions

Name of Plan:▶ Thorson Baker and Associates, Inc. Profit Sharing Plan and Trust

Employer Identification Number (EIN):▶ 34-1739418

Three-digit plan number: ► 1

For the plan year beginning/ending: 01/01/2013-12/31/2013

[illegible]

Plan Administration
THORSON BAKER & ASSOCIATES INC 401(K) PLAN
Activity Summary

For the Period: January 01, 2013 to December 31, 2013

Contribution Source

	Balance as of Begin Date	Contributions	Withdrawals	Other	Gains / Losses	Balance as of End Date	Vested Balance
EMPLOYER PROFIT SHARING	\$1,905,914.91	\$188,175.00	(\$66,452.61)	\$17,630.27	\$464,927.76	\$2,510,195.33	\$2,431,521.40
EMPLOYEE 401(K)	\$4,088,357.29	\$622,773.45	(\$298,712.70)	\$14,218.53	\$1,048,137.05	\$5,474,773.62	\$5,474,773.62
EMPLOYEE ROLLOVER	\$222,283.42	\$10,803.31	(\$53,896.81)	\$864.14	\$38,807.39	\$218,861.45	\$218,861.45
SAFE HARBOR NON-ELECTIVE	\$248,809.74	\$0.00	(\$20,271.39)	\$0.00	\$57,641.34	\$286,179.69	\$286,179.69
EMPLOYEE ROLLOVER IRA	\$361,008.26	\$929.74	\$0.00	\$1,892.42	\$84,230.12	\$448,060.54	\$448,060.54
Total	\$6,826,373.62	\$822,681.50	(\$439,333.51)	\$34,605.36	\$1,693,743.66	\$8,938,070.63	\$8,859,396.70

Activity by Fund

	Balance as of Begin Date	Contributions	Withdrawals	Other	Exchanges	Gains / Losses	Balance as of End Date
Invesco Growth and Income A	\$1,003,587.79	\$92,360.97	(\$41,678.38)	\$3,924.09	(\$50,113.02)	\$341,976.67	\$1,350,058.12
American Funds EuroPacific GrowthR3	\$696,079.42	\$75,324.23	(\$42,687.00)	\$8,564.42	\$4,526.32	\$141,765.97	\$883,573.36
EB MaGIC 75	\$445,891.19	\$43,104.92	(\$139,682.91)	\$2,159.88	(\$58,792.91)	\$4,293.56	\$296,973.73
Invesco Equity and Income Fund A	\$167,231.38	\$50,066.53	(\$12,890.26)	(\$23,318.36)	\$34,802.16	\$68,283.30	\$284,174.75
Columbia Mid Cap Value A	\$163,922.44	\$16,432.86	(\$10,933.94)	\$2,649.06	(\$210,107.04)	\$38,036.62	\$0.00
MainStay Indexed Bond I	\$156,335.09	\$18,784.86	(\$6,976.99)	\$1,062.59	(\$27,760.88)	(\$3,679.49)	\$137,765.18
Invesco Real Estate Fund A	\$214,512.85	\$27,254.70	(\$12,265.67)	\$1,559.92	(\$55,912.53)	\$3,203.52	\$178,352.79
Columbia Small Cap Core A	\$367,443.03	\$50,793.00	(\$21,597.60)	\$4,317.08	\$68,535.16	\$141,003.33	\$610,494.00
Columbia Large Cap Index Fund A	\$296,246.68	\$41,856.98	(\$19,010.37)	\$5,781.35	\$42,335.40	\$103,682.64	\$470,892.68
Columbia Mid Cap Index Fund A	\$614,363.18	\$64,873.19	(\$24,442.11)	(\$648.66)	(\$104,409.30)	\$198,871.92	\$748,608.22
Neuberger Berman Genesis Inv	\$216,137.07	\$46,520.87	(\$14,844.45)	\$3,341.46	(\$34,431.47)	\$84,243.01	\$300,966.49
Columbia Acorn International A	\$210,918.39	\$24,972.62	(\$12,240.58)	\$3,210.23	\$26,334.71	\$50,903.84	\$304,099.21
JPMorgan Core Bond A	\$360,939.87	\$47,681.12	(\$8,594.61)	\$3,010.86	\$77,589.50	(\$6,660.64)	\$473,966.10
American Century Infl-Adj Bond Inv	\$32,631.55	\$8,014.20	(\$179.17)	\$449.46	(\$12,640.74)	(\$3,707.99)	\$24,567.31
Templeton Global Bond A	\$135,721.87	\$19,414.01	(\$3,066.45)	\$1,071.28	\$45,387.12	\$4,214.33	\$202,742.16
MainStay High Yield Corporate Bond R2	\$119,052.39	\$13,795.15	(\$1,700.30)	\$838.92	(\$135,440.21)	\$3,454.05	\$0.00
RS Emerging Markets Fund A	\$174,033.51	\$16,073.97	(\$10,142.63)	\$2,164.84	(\$166,482.84)	(\$15,646.85)	\$0.00
BlackRock Capital Appreciation Inv A	\$712,667.93	\$53,678.11	(\$33,109.00)	\$4,544.82	(\$865,337.13)	\$127,555.27	\$0.00
JPMorgan US Equity A	\$738,657.99	\$76,878.50	(\$19,871.65)	\$6,530.85	(\$72,248.45)	\$272,257.03	\$1,002,204.27
T. Rowe Price Blue Chip Growth Adv	\$0.00	\$20,341.12	(\$1,590.60)	\$1,703.36	\$920,847.66	\$121,309.01	\$1,062,610.55
Prudential High-Yield A	\$0.00	\$3,597.23	(\$919.65)	\$377.14	\$171,947.13	\$6,666.89	\$181,668.74
Virtus Emerging Mrkts Opp A	\$0.00	\$6,849.82	(\$529.84)	\$730.24	\$233,038.74	\$756.85	\$240,845.81

Activity by Fund

	Balance as of Begin Date	Contributions	Withdrawals	Other	Exchanges	Gains / Losses	Balance as of End Date
(CL)Artisan Mid Cap Value Inv	\$0.00	\$4,012.54	(\$379.35)	\$580.53	\$168,332.62	\$10,960.82	\$183,507.16
Total	\$6,826,373.62	\$822,681.50	(\$439,333.51)	\$34,605.36	\$0.00	\$1,693,743.66	\$8,938,070.63

Loan Summary

	Beginning Principal Balance	New Loans	Principal Paid	Interest Paid	Ending Principal Balance
Loans	\$182,027.13	\$35,650.00	\$82,226.94	\$6,585.09	\$135,450.19