Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
FIELDTURF USA 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2008

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

FIELDTURF USA

175 N. INDUSTRIAL BLVD, NE
CALHOUN, GA 30701

2b Employer Identification Number (EIN)
58-2330410

2c Sponsor's telephone number
706-625-6533

2d Business code (see instructions)
326200

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2014	MARTIN FORAND
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2014	MARTIN FORAND
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	372
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**	326
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	39
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	366
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	366
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	227
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
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 2G 2J 2K 3D 3H

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
FIELDTURF USA 401(K) PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
FIELDTURF USA	58-2330410	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

LAMON & STERN, INC.

1950 N PARK PLACE SUITE 100
ATLANTA, GA 30339

(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?
26 27 28 51		0	Yes [X] No [ ]	Yes [X] No [ ]	9713	Yes [ ] No [X]

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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 18 19 49 59 60 63		36094	Yes [X] No [ ]	Yes [X] No [ ]	10792	Yes [ ] No [X]

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

CLARKE LANZEN SKALLA INVESTMENT FIR

17605 WRIGHT ST
OMAHA, NE 68130

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51		30218	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

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)

PENSION FINANCIAL SERVICES INC

3700 CRESTWOOD PARKWAY
DULUTH, GA 30096-7157

(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?
13 17 49 99		17113	Yes [X] No [ ]	Yes [ ] No [X]	9356	Yes [ ] No [X]

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

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

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

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

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
NATIONWIDE	49 64	10792

(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.
CLARKE LANZEN SKALLA INVESTMENT FIR 17605 WRIGHT ST OMAHA, NE 68130	ADVISORY/SERVICE PROVIDER FEE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
LAMON & STERN INC	28 51	9712

(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.
CLARKE LANZEN SKALLA INVESTMENT FIR 17605 WRIGHT ST OMAHA, NE 68130	ADVISORY/SERVICE PROVIDER FEE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PENSION FINANCIAL SERVICES INC	13 17	5396

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	ADVISORY/SERVICE PROVIDER FEE

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
FIELDTURF USA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FIELDTURF USA

D Employer Identification Number (EIN)
58-2330410

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	8341	1339
(2) Participant contributions	1b(2)	15846	1853
(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)	202452	182229
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5986758	8099623
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	6213397	8285044
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	6213397	8285044

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)	524244	
	(B) Participants	2a(1)(B)	992985	
	(C) Others (including rollovers)	2a(1)(C)	28342	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1545571
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)	7304	
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7304
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
	(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)		
	(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)		

		(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)		1232675
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2785550
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	585855	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	45623	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		631478
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)	13604	
(2) Contract administrator fees	2i(2)	38603	
(3) Investment advisory and management fees	2i(3)	30218	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		82425
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		713903
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2071647
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: RHODES, YOUNG, BLACK & DUNCAN **(2)** EIN: 58-1143819

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		2500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
FIELDTURF USA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FIELDTURF USA

D Employer Identification Number (EIN)
58-2330410

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 31-4156830

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FIELDTURF USA 401(k) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2013 and 2012

RHODES, YOUNG, BLACK & DUNCAN
ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

FieldTurf USA
401(k) Plan
7445 Côte-de-Liesse Road Suite 200
Montreal Quebec H4T 1G2
Canada

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of FieldTurf USA 401(k) 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 controls 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 Notes 3 and 4, which was certified by Nationwide Financial Services, Inc., 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 investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

E. DALE YOUNG, CPA, MBA
BRIAN A. BLACK, CPA
ROYCE B. DUNCAN, CPA
ANDREW C. POURCHIER, CPA

MEMBERS
American Institute of CPAs
Georgia Society of CPAs

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Duluth, Georgia 30097

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 H, line 4i-Schedule of Assets (Held at End of Year) as of December 31, 2013, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under 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 of Opinion paragraph, we do not express an opinion on the 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.

Rhodes, Young, Black & Duncan

October 13, 2014

FIELDTURF USA
401(k) PLAN
Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	2013	2012
ASSETS:		
Investments at Fair Value		
Participant-directed investments (Notes 3 and 4)	$ 8,099,623	$ 5,986,758
Receivables:		
Participant contributions	1,853	15,846
Employer contributions	1,339	8,341
Notes receivable from participants	182,229	202,452
Total Receivables	185,421	226,639
TOTAL ASSETS	$ 8,285,044	$ 6,213,397
NET ASSETS AVAILABLE FOR BENEFITS	$ 8,285,044	$ 6,213,397

See auditors' report and accompanying notes which are an integral part of these financial statements

FIELDTURF USA
401(k) PLAN
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2013 and 2012

	2013	2012
Additions to net assets attributed to:		
Investment Income:		
Net increase in fair value of investments	$ 1,232,675	$ 633,939
Participant loan interest	7,304	6,014
	1,239,979	639,953
Contributions:		
Employer	524,244	462,973
Participants	992,985	885,054
Rollovers	28,342	40,254
	1,545,571	1,388,281
Total Additions	2,785,550	2,028,234
Deductions from net assets attributed to:		
Benefits paid to participants	585,855	656,399
Deemed loan distributions	45,623	10,276
Administrative fees	82,425	68,196
Total deductions	713,903	734,871
Net Increase	2,071,647	1,293,363
Net assets available for plan benefits, beginning of year	6,213,397	4,920,034
Net assets available for plan benefits, end of year	$ 8,285,044	$ 6,213,397

See auditors' report and accompanying notes which are an integral part of these financial statements

FIELDTURF USA
401(k) PLAN
Notes to Financial Statements
December 31, 2013 and 2012

Note 1. Description of the Plan

The following description of the FieldTurf USA 401(k) Plan Profit Sharing Plan and Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General. The Plan consists of profit sharing and 401(k) features. The profit sharing feature is a discretionary defined contribution profit sharing plan covering all employees. The 401(k) feature includes elective employee salary deferrals and employer matching contribution features. The Plan is subject to the provisions of the Employment Retirement Income Security Act of 1974 (ERISA).

Contributions. Under the 401(k) feature, participants may contribute up to the maximum allowed by law. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company may make qualified nonelective contributions and/or matching contributions to the Plan each Plan year based on a discretionary formula in an amount determined by the Company.

Participant Accounts. Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contribution, (b) Plan earnings and, (c) forfeitures of terminated participants' non-vested accounts. Allocation of the Company's contributions are made in the ratio which each participant's compensation for the applicable Plan year bears to the total compensation of all participants for such Plan year. Allocation of Plan earnings are based on participant account balances.

Eligibility. After an employee has been with the Company for more than three months, the employee becomes eligible for the Plan on the first day of the following month. Once past the initial eligibility period, an employee is eligible to share in the Company contributions each year.

Vesting. Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Participants are also immediately vested in the Company's contribution portion of their accounts. As a result, there are no forfeitures to allocate among participant accounts.

Note 1. Description of the Plan (continued)

Notes Receivable From Participants. Participants may borrow from their fund accounts an amount not less than $1,000 and not to exceed $50,000 or one-half of the value of the vested portion of the participant's account balance. The loans are secured by the balance in the participant's account and bear interest at a rate of 4.25% which is commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest are paid ratably through payroll deductions. The plan charges a small processing and handling fee to participants who borrow from their accounts.

Payment of Benefits. On termination of service due to death, disability, participant's termination of employment, or Company termination of the Plan, the participant will receive a lump-sum payment equal to the value of the participant's vested interest in his or her account. If a participant receives a distribution prior to the age of 59 1/2, a 20% tax withholding will apply to the distribution. If the participant terminates employment with the Company prior to age 59 1/2, an additional 10% penalty tax will apply. If the participant's vested balance is less than $5,000 at normal retirement age, defined as age 65, the participant will receive a single lump-sum payment of his or her account within 90 days after the Plan year in which he or she becomes eligible to receive it. If the vested balance is more than $5,000, a written request must be submitted to the Plan Administrator for payment. Payment will be made no later than 90 days after the close of the Plan year in which the written request is received by the Plan Administrator. Benefits may be left in the Plan but participants must begin taking minimum distributions at age 70 1/2. Participants receive a 100% distribution by April 1 of the year following the Plan year in which they turn 70 1/2 and are retired.

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. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan 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.

Payment of Benefits. Benefits are recorded when paid.

Plan Expenses: Investment expenses and commissions are paid by the Plan. Other administrative expenses and professional fees are typically paid by the Plan sponsor.

Note 2. Summary of Significant Accounting Policies (continued)

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

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

Notes Receivable From Participants. Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Delinquent notes receivable from participants are reported as deemed distributions to the participant for tax purposes. For financial reporting purposes, the note continues to accrue interest until paid or offset against future benefit payments.

Risk and Uncertainties. The Plan provides for various investment options. These investments are exposed to various risks, such as interest rate, prepayment, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in value of investment securities, it is at least reasonably possible that changes in risks in the near-term could materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits and the statements of changes in net assets available for plan benefits.

Administration of Plan Assets. The Plan's assets are held by Nationwide Financial Services, Inc., the Trustee of the Plan. Approximately 44 percent of the total assets as of December 31, 2013 and 2012, respectively, were invested in registered investment company funds managed by Nationwide. See supplemental Schedule of Assets.

Company contributions are held and managed by the Trustee, which invests cash received, interest, and dividend income and makes distributions to participants.

Certain administrative functions are performed by officers or employees of the Company or its subsidiaries. No such officer or employee receives compensation from the Plan.

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

Note 3. Participant-Directed Investments

The Plan's investments are held in a trust fund administered by a financial services firm. The following table presents the Plan's investments as of December 31, 2013 and 2012. The information was obtained from data that has been prepared and certified to as complete and accurate by the trustee. Investments that represent 5% or more of the Plan's net assets are separately identified.

	2013	2012
Registered Investment Company Funds:		
Nw Inv Dest Mod Aggr R	$ 870,116	$ 647,696
Nw Inv Dest Mod R	663,641	517,139
Nw S P 500 Indx Svc	480,740	355,783
Nw Inv Dest Mod Cnsrv R	455,863	366,722
Amfds Cap Wld Gr Inc R3	452,357	309,872
Nw Inv Dest Aggr R2	412,138	323,480
Other Registered Investment Company Funds	4,764,768	3,466,066
Total Registered Investment Company Funds	$ 8,099,623	$ 5,986,758

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) increased in value by $1,232,675 and $633,939 for the years ended December 31, 2013 and 2012, respectively.

Note 4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and 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 maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Registered Investment Company Funds. Valued at the quoted net asset value of the units or shares held by the plan at year end. These values were certified by the plan Trustee pursuant to 29 CFR Section 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Note 4. Fair Value Measurements (continued)

The following table summarizes the fair value of Plan assets within the fair value hierarchy as of December 31, 2013 and 2012:

	December 31, 2013			
	Level 1	Level 2	Level 3	Total
Shares in registered investment companies				
Money Market Funds	$ 241,930	$ -	$ -	$ 241,930
Balanced Funds	3,025,973	-	-	3,025,973
Short-Term Bonds	551,157	-	-	551,157
Bonds	427,102	-	-	427,102
Small-Cap Stocks	352,941	-	-	352,941
Mid-Cap Stocks	527,435	-	-	527,435
Large-Cap Stocks	1,929,941	-	-	1,929,941
International Stocks	807,996	-	-	807,996
Specialty	235,148	-	-	235,148
Total investments at fair value	$ 8,099,623	$ -	$ -	$ 8,099,623

	December 31, 2012			
	Level 1	Level 2	Level 3	Total
Shares in registered investment companies				
Money Market Funds	$ 178,879	$ -	$ -	$ 178,879
Balanced Funds	2,194,194	-	-	2,194,194
Short-Term Bonds	70,382	-	-	70,382
Bonds	389,429	-	-	389,429
Small-Cap Stocks	279,800	-	-	279,800
Mid-Cap Stocks	347,362	-	-	347,362
Large-Cap Stocks	1,680,057	-	-	1,680,057
International Stocks	558,540	-	-	558,540
Specialty	288,115	-	-	288,115
Total investments at fair value	$ 5,986,758	$ -	$ -	$ 5,986,758

Note 5. 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 will become 100% vested in their accounts. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may direct.

Note 6. Tax Status

The Internal Revenue Service has determined and informed the Company by letter dated March 31, 2008 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code.

Supplemental Schedule

FieldTurf USA
401(k) Plan
December 31, 2013

Schedule H, Line 4i-Schedule of Assets (Held at End of Year)
EIN: 58-2330410 Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity date	(d) Cost	(e) Current Value
*	Nw Mny Mkt Prm	Interest-bearing cash	**	$ 241,930
N/A	Participant Loans	Interest rate at 4.25%	- 0 -	182,229
*	Nw Inv Dest Mod Aggr R	Registered Investment Company Fund	**	870,116
*	Nw Inv Dest Mod R	Registered Investment Company Fund	**	663,641
*	Nw S P 500 Indx Svc	Registered Investment Company Fund	**	480,740
*	Nw Inv Dest Mod Cnsrv R	Registered Investment Company Fund	**	455,863
N/A	Amfds Cap Wld Gr Inc R3	Registered Investment Company Fund	**	452,357
*	Nw Inv Dest Aggr R	Registered Investment Company Fund	**	412,138
N/A	Amfds Gr Fd Am R3	Registered Investment Company Fund	**	379,670
N/A	Allnz Nfj Divd Val A	Registered Investment Company Fund	**	325,882
N/A	Invsco Eq Inc A	Registered Investment Company Fund	**	318,980
N/A	Fidadv Smcap A	Registered Investment Company Fund	**	242,453
N/A	Gdmnscs Shrt Dur Govt A	Registered Investment Company Fund	**	238,073
N/A	Pimco Low Dur A	Registered Investment Company Fund	**	217,997
N/A	Amfds Invmt Co Am R3	Registered Investment Company Fund	**	204,090
N/A	Pimco Ttl Rtn A	Registered Investment Company Fund	**	195,361
*	Nw Mdcap Mkt Indx A	Registered Investment Company Fund	**	188,790
N/A	Trowepr Blue Chip Gr R	Registered Investment Company Fund	**	158,687
*	Nw Inv Dest Cnsrv R	Registered Investment Company Fund	**	155,044
N/A	Wr Ivy Asst Strat Y	Registered Investment Company Fund	**	150,191
N/A	Fidadv Levr Co Stk A	Registered Investment Company Fund	**	146,532
N/A	Amcent Val A	Registered Investment Company Fund	**	145,228
N/A	Invsco Comstk A	Registered Investment Company Fund	**	132,084
N/A	Neuber Mdcap Gr A	Registered Investment Company Fund	**	128,641
N/A	Invsco Realest A	Registered Investment Company Fund	**	116,159
*	Nw Intl Indx A	Registered Investment Company Fund	**	114,450
N/A	Opp Cap App A	Registered Investment Company Fund	**	102,308
N/A	Amfds Intmd Bd Fd Am R3	Registered Investment Company Fund	**	95,087
N/A	Amfds Europacfc Gr R3	Registered Investment Company Fund	**	95,006
N/A	Amcent Gnma A	Registered Investment Company Fund	**	89,715
N/A	Amfds New Wld R3	Registered Investment Company Fund	**	86,459
N/A	Pionr Strat Inc A	Registered Investment Company Fund	**	64,232
N/A	Amfds New Prspct R3	Registered Investment Company Fund	**	59,724
N/A	Opp Intl Bd A	Registered Investment Company Fund	**	57,988
N/A	Diamond Hill Smcap A	Registered Investment Company Fund	**	56,700
*	Nw Smcap Indx A	Registered Investment Company Fund	**	48,959
N/A	Col Mdcap Val Oppr A	Registered Investment Company Fund	**	43,019
N/A	Calamos Mkt Nutrl Inc A	Registered Investment Company Fund	**	33,226
N/A	Dws Hi Inc A	Registered Investment Company Fund	**	33,205
N/A	Fidadv Invmt Grd Bd A	Registered Investment Company Fund	**	28,517
N/A	Blkrk Enrgy Rsrc Inv A	Registered Investment Company Fund	**	25,518
N/A	Amfds Bd Fd Am R3	Registered Investment Company Fund	**	16,072
N/A	Prudntl Jnisn Mdcap Gr A	Registered Investment Company Fund	**	15,197
N/A	Drey Strcd Mdcap A	Registered Investment Company Fund	**	5,256
N/A	Invsco Smcap Eq A	Registered Investment Company Fund	**	4,829
N/A	Wr Ivy Scnc Tech Y	Registered Investment Company Fund	**	2,257
N/A	Amgmgrs Ycktmn Focs Svc	Registered Investment Company Fund	**	1,252
	Total			$ 8,281,852

* Party-in-Interest

** Cost omitted for participant directed investments

FieldTurf USA
401(k) Plan
December 31, 2013

Schedule H, Line 4i-Schedule of Assets (Held at End of Year)
EIN: 58-2330410 Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity date	(d) Cost	(e) Current Value
*	Nw Mny Mkt Prm	Interest-bearing cash	**	$ 241,930
N/A	Participant Loans	Interest rate at 4.25%	- 0 -	182,229
*	Nw Inv Dest Mod Aggr R	Registered Investment Company Fund	**	870,116
*	Nw Inv Dest Mod R	Registered Investment Company Fund	**	663,641
*	Nw S P 500 Indx Svc	Registered Investment Company Fund	**	480,740
*	Nw Inv Dest Mod Cnsrv R	Registered Investment Company Fund	**	455,863
N/A	Amfds Cap Wld Gr Inc R3	Registered Investment Company Fund	**	452,357
*	Nw Inv Dest Aggr R	Registered Investment Company Fund	**	412,138
N/A	Amfds Gr Fd Am R3	Registered Investment Company Fund	**	379,670
N/A	Allnz Nfj Divd Val A	Registered Investment Company Fund	**	325,882
N/A	Invsco Eq Inc A	Registered Investment Company Fund	**	318,980
N/A	Fidadv Smcap A	Registered Investment Company Fund	**	242,453
N/A	Gdmnscs Shrt Dur Govt A	Registered Investment Company Fund	**	238,073
N/A	Pimco Low Dur A	Registered Investment Company Fund	**	217,997
N/A	Amfds Invmt Co Am R3	Registered Investment Company Fund	**	204,090
N/A	Pimco Ttl Rtn A	Registered Investment Company Fund	**	195,361
*	Nw Mdcap Mkt Indx A	Registered Investment Company Fund	**	188,790
N/A	Trowepr Blue Chip Gr R	Registered Investment Company Fund	**	158,687
*	Nw Inv Dest Cnsrv R	Registered Investment Company Fund	**	155,044
N/A	Wr Ivy Asst Strat Y	Registered Investment Company Fund	**	150,191
N/A	Fidadv Levr Co Stk A	Registered Investment Company Fund	**	146,532
N/A	Amcent Val A	Registered Investment Company Fund	**	145,228
N/A	Invsco Comstk A	Registered Investment Company Fund	**	132,084
N/A	Neuber Mdcap Gr A	Registered Investment Company Fund	**	128,641
N/A	Invsco Realest A	Registered Investment Company Fund	**	116,159
*	Nw Intl Indx A	Registered Investment Company Fund	**	114,450
N/A	Opp Cap App A	Registered Investment Company Fund	**	102,308
N/A	Amfds Intmd Bd Fd Am R3	Registered Investment Company Fund	**	95,087
N/A	Amfds Europacfc Gr R3	Registered Investment Company Fund	**	95,006
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N/A	Amgmgrs Ycktmn Focs Svc	Registered Investment Company Fund	**	1,252
	Total			$ 8,281,852

* Party-in-Interest

** Cost omitted for participant directed investments