Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
NAN MCKAY AND ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1991

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

NAN MCKAY AND ASSOCIATES, INC.

1855 GILLESPIE WAY, SUITE 101
EL CAJON, CA 92020

2b Employer Identification Number (EIN)
41-1381008

2c Sponsor's telephone number
619-258-1855

2d Business code (see instructions)
511210

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.	10/15/2014	RAY ADAIR
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [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**	197
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**	156
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	33
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	189
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	189
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:
2E 2G 2J 2A 2F 3D

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [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)** [ ] 0 **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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
NAN MCKAY AND ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
NAN MCKAY AND ASSOCIATES, INC.

D Employer Identification Number (EIN)
41-1381008

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)	700000	400000
(2) Participant contributions	1b(2)	90092	17431
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	952826	1860525
(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)	32834	14962
(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)	192523	217401
(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)	3919520	4455800
(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	5887795	6966119
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	1737	3547
k Total liabilities (add all amounts in lines 1g through1j)	1k	1737	3547
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	5886058	6962572

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)	400000	
(B) Participants	2a(1)(B)	411391	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		811391
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	120	
(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)	7703	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7823
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	204	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	86728	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		86932
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	42006	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	34160	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		7846
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		594645
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1508637
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	427570	
(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)		427570
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)	4553	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		4553
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		432123
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1076514
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) [X] 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 [X] No

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

(1) Name: WADE, HOWARD & ASSOCIATES, CPAS LLP **(2)** EIN: 26-1516717

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		400000
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
NAN MCKAY AND ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
NAN MCKAY AND ASSOCIATES, INC.

D Employer Identification Number (EIN)
41-1381008

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): 33-0621528

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: 00% 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):

CIM Group, LP 401(k) Plan

Report on Financial Statements
(With Supplementary Information)

December 31, 2013 and 2012

CIM Group, LP 401(k) Plan

Financial Statements

December 31, 2013 and 2012

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JONES & MALHOTRA
Certified Public Accountants

Robert B. Jones Jr., CPA
Bobby Malhotra, CPA

Members: American Institute of CPAs • California Society of CPAs

Independent Auditors' Report

To the Participants and Plan Administrator of
CIM Group, LP 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of CIM Group, LP 401(k) Plan (the "Plan"), which comprise the Statements of Net Assets Available for Benefits as of December 31, 2013, and 2012, and the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 4, which was certified by Great-West Life & Annuity Insurance Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

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Independent Auditors' Report (continued)

To the Participants and Plan Administrator of
CIM Group, LP 401(k) Plan:

Disclaimer of Opinion

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

Other Matter

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

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

The form and content of the information included in the financial statements and supplemental schedule, other than 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.

Jones & Malhotra

August 18, 2014
Los Angeles, California

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CIM Group, LP 401(k) Plan

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

ASSETS

	2013	2012
Investments, at fair value:		
Pooled separate accounts	$ 10,753,089	$ 7,488,845
Guaranteed investment contract	1,827,537	1,404,859
Total investments	12,580,626	8,893,704
Receivables:		
Participant contributions receivables	-	2,460
Notes receivable from participants	140,232	57,390
Total receivables	140,232	59,850
Net assets available for benefits	$ 12,720,858	$ 8,953,554

See accompanying notes to the financial statements

CIM Group, LP 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2013

Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation of pooled separate accounts	1,393,369	
Dividends from pooled separate accounts	414,856	
Interest on guaranteed investment contract	20,529	$ 1,828,754
Interest income on notes receivable from participants		2,979
Contributions from participants - salary deferrals		1,413,502
Contributions from participants - rollovers		622,401
Contributions from employer		106,246
Total additions		3,973,882
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	206,028	
Administration fees	550	206,578
Net increase		3,767,304
Net assets available for benefits:		
Beginning of year		8,953,554
End of year		$ 12,720,858

See accompanying notes to the financial statements

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the CIM Group, LP 401(k) Plan (the "Plan") is provided for general information purposes only. The Plan agreement should be referred to for a more complete description of the Plan's provisions.

General

The Plan, adopted as of January 1, 2000, is a defined contribution Plan covering substantially all employees of CIM Group, LP; Orchard Capital Corporation and PresbiBio, LLC (collectively referred to as the "Employer"). Orchard Capital Corporation adopted the Plan as of January 1, 2012. PresbiBio, LLC adopted the Plan as of June 1, 2013. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (the "ERISA"). The Employer is responsible for oversight of the Plan. The Employer determines the appropriateness of the Plan's investments offerings and monitors investment performance.

Eligibility

Employees who have attained 21 years of age and completed 3 months of service are eligible to participate in the Plan and receive an allocation of Employer's contributions. Employees can enter the Plan at the beginning of each month immediately following satisfaction of eligibility requirements.

Contributions

Each year participants may contribute a certain percentage of their pretax annual compensation as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are also eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). The Employer may match, at its discretion, a fixed amount or a set percentage of each eligible employee's contribution as determined by its board of directors. Additional amounts including a profit sharing contribution may also be contributed at the option of the Employer. Contributions are subject to certain IRS limitations. For the years ended December 31, 2013 and 2012, the Employer matched amounts equal to 25% of each eligible participant's salary deferrals up to a maximum contribution of $1,000 per participant. Aggregate Employer contributions for the years ended December 31, 2013 and 2012 were $127,281 and $93,263, respectively.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocation of (a) the Employer's contribution and, (b) Plan's earnings, and charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled to is the benefit that can be provided from the participant's vested account.

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employer's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is vested in annual increments of 20 percent, vesting at 20 percent in the first year of credited service, and up to 100 percent in the fifth year of credited service.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a period of time. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Normal retirement age is 65 years. The Plan does not permit early retirement.

Forfeited Accounts

The portion of an employee's interest, which is not vested upon the employee's break in service, is forfeited. The non-vested forfeited balances can be reallocated as of the end of the Plan year to the participants in the same manner as Employer's contributions or can be used to pay for Plan related expenses. At December 31, 2013 and 2012 the balances in the forfeited non-vested accounts were $7,549 and $20,806, respectively. Also, $21,035 from the forfeited non-vested account was used to offset Employer contributions for the year ended December 31, 2013.

Notes Receivable from Participants

Participants may borrow from their fund accounts up to 50 percent of their total vested balance, subject to a minimum of $1,000 and a maximum amount of $50,000. The notes are secured by the vested balance in the participant's account. The Plan provisions require a reasonable interest rate to be charged on the notes, and principal and interest to be paid ratably through regular payroll deductions. Currently interest rates charged on the notes range from 4.25% to 7% and the notes mature between February 2014 and August 2043.

Tax Status

The Plan is based on a volume submitter profit sharing 401(K) plan agreement. The Internal Revenue Service has issued an opinion letter dated March 31, 2008 granting approval to the volume submitter plan document. Under this arrangement the Plan is not obligated to file for a separate determination letter. Although the Plan has been amended, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe 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 if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Investment Options and Administration

The Plan has engaged Great-West Life & Annuity Insurance Company ("Great-West") as the Plan trustee and Great-West Retirement Services, a division of Great-West Life Annuity Insurance Company as the record keeper of the Plan. The assets of each fund within the Plan are invested under an arrangement with Great-West, the trustee. Upon enrollment in the Plan, a participant may direct their contributions in the various investment options offered by Great-West. Participants should carefully read the prospectus before investing in the various investment options offered under the Plan.

Related-Party Transactions and Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Great-West Life & Annuity Insurance Company who is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net appreciation/depreciation in fair value of investments as they are paid through revenue sharing, rather than as a direct payment.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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 Statements of Net Assets Available for Benefits present the fair value of the investment contracts and do not reflect the adjustment of the fully benefit-responsive investment contracts from fair value to contract value as such amounts are considered insignificant. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Contributions

Contributions from participants are recorded based on payroll withholdings during the year.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The presentation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Guaranteed Investment Contract with Insurance Company

The Plan has entered into a benefit-responsive guaranteed investment contract with Great-West Life & Annuity Insurance Company ("Great-West"). Great-West maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at fair value without an adjustments to contract value as such adjustment was considered insignificant. Contract value, as reported to the Plan by Great-West, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2013 and 2012 were $1,827,537 and $1,404,859, respectively. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (a) amendments to the Plan documents (including complete or partial Plan termination or merger with another Plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with the Plan participants are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Guaranteed Investment Contract with Insurance Company (continued)

The average yield on the guaranteed investment contract for the year ended December 31, 2013 and 2012 is as follows:

Average annual interest earned as reported by Great-West	For the year ended December 31 2,013	2012
Guaranteed investment contract (Key Guaranteed Portfolio Fund)	1.20%	1.45%

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. The Employer determines the Plan's valuation policies utilizing information provided by the investment advisers, trustee, and insurance company. See note on fair value measurements below. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

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

Payment of Benefits

Benefit payments to participants are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. These expenses include fees of the Plan trustee, third-party administrators and accountants. Loan origination fees are paid directly by the borrowing participants. Other fees related to the administration of the Plan are included in administrative expenses and are charged to participant's account. Investment related expenses are included in net appreciation/depreciation of fair value of investments.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

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 used need to 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.

Pooled separate accounts: Valued at the net asset value (NAV) of units pooled separate accounts managed by Great-West (Plan trustee). The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. 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 NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate accounts, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Guaranteed investment contract: Guaranteed investment contracts are valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer. Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only. In determining the reasonableness of the methodology, the Plan trustee evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated utilizing available market data (for example, swap curve rate).

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's fair value measurement at December 31, 2013 and 2012:

	Investments at Fair Value as of December 31, 2013			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Pooled separate accounts:				
Asset allocation funds	$ -	$ 1,093,974	$ -	$ 1,093,974
Balanced funds	-	110,395	-	110,395
Bond funds	-	1,040,911	-	1,040,911
International funds	-	1,913,319	-	1,913,319
Small/Mid/Large cap funds	-	5,634,832	-	5,634,832
Specialty funds	-	952,109	-	952,109
Other funds	-	7,549	-	7,549
Total pooled separate accounts	-	10,753,089	-	10,753,089
Guaranteed investment contract	-	-	1,827,537	1,827,537
Total investments at fair value	$ -	$ 10,753,089	$ 1,827,537	$ 12,580,626

	Investments at Fair Value as of December 31, 2012			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Pooled separate accounts:				
Asset allocation funds	$ -	$ 328,936	$ -	$ 328,936
Balanced funds	-	75,621	-	75,621
Bond funds	-	990,857	-	990,857
International funds	-	725,333	-	725,333
Small/Mid/Large cap funds	-	4,616,542	-	4,616,542
Specialty funds	-	730,750	-	730,750
Other funds	-	20,806	-	20,806
Total pooled separate accounts	-	7,488,845	-	7,488,845
Guaranteed investment contract	-	-	1,404,859	1,404,859
Total investments at fair value	$ -	$ 7,488,845	$ 1,404,859	$ 8,893,704

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2013:

	Level 3 Assets Year Ended December 31, 2013
	Guaranteed Investment Contract
Balance at beginning of year	$ 1,404,859
Realized gains (losses)	-
Unrealized gains (losses) relating to the instruments still held at the reporting date	-
Purchases, sales, issuances, and settlements (net)	422,678
Balance at end of year	$ 1,827,537
The amount of total gains or losses for the period attibutable to the change in unrealized gains or losses relating to asssets still held at the reporting date	$ -

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Instrument: Guaranteed investment contract

Fair value as of December 31, 2013: $ 1,827,537

Principal valuation technique: Discounted cash flow

Interest rate: 1.20%

NOTE 3 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Employer 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 percent vested in their Employer's contribution portion of their account.

NOTE 4 - INFORMATION CERTIFIED BY THE PLAN TRUSTEE

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-5(c) of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan trustee has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

	December 31, 2013	December 31, 2012
Investments, at fair value:		
Pooled separate accounts	$ 10,753,089	$ 7,488,845
Guaranteed investment contract	1,827,537	1,404,859
Receivables:		
Notes receivable from participants	140,232	57,390
	$ 12,720,858	$ 8,951,094

	Year Ended December 31, 2013
Investment income:	
Net appreciation in fair value of pooled separate accounts	$ 1,393,369
Dividends from pooled separate accounts	414,856
Interest on guaranteed investment contract	20,529
Interest income on notes receivable from participants	2,979
	$ 1,831,733

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule of Schedule H, Part IV, line 4i – Schedule of Assets (Held At End of Year).

NOTE 5 - SCHEDULE OF ASSETS HELD FOR INVESTMENTS

The following presents investments that represent 5 percent or more of the Plan's net assets:

Description	December 31, 2013	2012
American Funds Fundamental Investors R4	$ 668,342	$ 468,418
Columbia LargeCap Index Fund A	1,403,528	1,031,835
ING Real Estate A	-	497,148
Invesco Van Kampen Small Cap Value Y	981,812	664,050
Great-West Lifetime 2015 Fund II T1	780,861	-
Janus Forty Fund S	-	677,543
JHancock US Global Leaders GR A	870,013	-
Key Guaranteed Portfolio Fund	1,827,537	1,404,859
PIMCO Real Return Admin	-	577,388
Columbia MidCap Index A	666,151	-

During 2013 the Plan's investments (including gains and losses on investments purchased and sold, as well as held during the year) appreciated in value by $1,393,369 as follows:

Pooled separate accounts	1,393,369
	$ 1,393,369

NOTE 6 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. 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 7 – SUBSEQUENT EVENTS

Effective January 1, 2014, the Plan started an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate. Automatically enrolled participants have their deferral rate set at 4 percent of eligible compensation and their contributions invested in the guaranteed investment account until changed by the participant.

Effective January 1, 2014 another related entity Theatre Dreams LA/CHI, LP adopted the Plan.

The Plan has evaluated subsequent events through August 18, 2014 the date the financial statements were available to be issued. The Plan is not aware of any other significant events that would have a material impact on its financial statements.

SUPPLEMENTAL SCHEDULE

CIM Group, LP 401(k) Plan
Schedule H, Part IV, Line 4i
Schedule of Assets (Held At End of Year)
As of December 31, 2013
Employer ID number: 95-4799326, 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 value	(d) Cost **	(e) Current Value
*	Great-West Life & Annuity Insurance Company	American Century Equity Income Inv		$ 329,364
*	Great-West Life & Annuity Insurance Company	American Funds EuroPacific Growth R4		194,203
*	Great-West Life & Annuity Insurance Company	American Funds Fundamental Investors R4		668,342
*	Great-West Life & Annuity Insurance Company	BlackRock Health Sciences Fund Inv A		125,781
*	Great-West Life & Annuity Insurance Company	Columbia LargeCap Index Fund A		1,403,528
*	Great-West Life & Annuity Insurance Company	Columbia Mid Cap Index A		666,151
*	Great-West Life & Annuity Insurance Company	Columbia SmallCap Index Fund A		596,367
*	Great-West Life & Annuity Insurance Company	Dreyfus International Stock Index		290,661
*	Great-West Life & Annuity Insurance Company	Franklin High Income Fund A		152,612
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2015 Fund II T1		780,861
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2025 Fund II T1		27,679
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2035 Fund II T1		68,923
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2045 Fund II T1		143,615
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2055 Fund II T1		72,896
*	Great-West Life & Annuity Insurance Company	Huntington Situs Institutional		248,200
*	Great-West Life & Annuity Insurance Company	ING Real Estate A		526,855
*	Great-West Life & Annuity Insurance Company	Invesco Van Kampen Small Cap Value Y		981,812
*	Great-West Life & Annuity Insurance Company	Ivy Science & Technology R		129,674
*	Great-West Life & Annuity Insurance Company	Jennison Mid Cap Growth A		64,049
*	Great-West Life & Annuity Insurance Company	JHancock US Global Leaders GR A		870,013
*	Great-West Life & Annuity Insurance Company	MFS International Value R3		558,442
*	Great-West Life & Annuity Insurance Company	MFS Value Fund - A		177,866
*	Great-West Life & Annuity Insurance Company	Oakmark Equity & Income II		110,395
*	Great-West Life & Annuity Insurance Company	Perkins Mid Cap Value Fund T		499,153
*	Great-West Life & Annuity Insurance Company	PIMCO Real Return Admin		542,459
*	Great-West Life & Annuity Insurance Company	PIMCO Total Return Admin		345,840
*	Great-West Life & Annuity Insurance Company	Tocqueville Gold		74,618
*	Great-West Life & Annuity Insurance Company	Vanguard Energy Fund		95,181
*	Great-West Life & Annuity Insurance Company	Key Guaranteed Portfolio Fund		1,827,537
*	Great-West Life & Annuity Insurance Company	Cash in Forfeiture Account		7,549
*(1)	Great-West Life & Annuity Insurance Company	Notes Receivable from Participants		140,232
			Total	$ 12,720,858

* Party-in-interest (as defined in the ERISA regulations)

** Cost omitted for participant directed investments

(1) Notes receivable from participants are secured by the vested balances in the participant's account. Terms range from 1 to 5 years unless it is for the purchase of a primary residence. Reasonable interest is charged based on prevalent market rates.

See report of independent public accountants and accompanying notes to the financial statements.

Above information has been certified by Great-West Life & Annuity Insurance Company, the trustee, as complete and accurate.

CIM Group, LP 401(k) Plan
Schedule H, Part IV, Line 4i
Schedule of Assets (Held At End of Year)
As of December 31, 2013
Employer ID number: 95-4799326, 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 value	(d) Cost **	(e) Current Value
*	Great-West Life & Annuity Insurance Company	American Century Equity Income Inv		$ 329,364
*	Great-West Life & Annuity Insurance Company	American Funds EuroPacific Growth R4		194,203
*	Great-West Life & Annuity Insurance Company	American Funds Fundamental Investors R4		668,342
*	Great-West Life & Annuity Insurance Company	BlackRock Health Sciences Fund Inv A		125,781
*	Great-West Life & Annuity Insurance Company	Columbia LargeCap Index Fund A		1,403,528
*	Great-West Life & Annuity Insurance Company	Columbia Mid Cap Index A		666,151
*	Great-West Life & Annuity Insurance Company	Columbia SmallCap Index Fund A		596,367
*	Great-West Life & Annuity Insurance Company	Dreyfus International Stock Index		290,661
*	Great-West Life & Annuity Insurance Company	Franklin High Income Fund A		152,612
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2015 Fund II T1		780,861
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2025 Fund II T1		27,679
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2035 Fund II T1		68,923
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2045 Fund II T1		143,615
*	Great-West Life & Annuity Insurance Company	Great-West Lifetime 2055 Fund II T1		72,896
*	Great-West Life & Annuity Insurance Company	Huntington Situs Institutional		248,200
*	Great-West Life & Annuity Insurance Company	ING Real Estate A		526,855
*	Great-West Life & Annuity Insurance Company	Invesco Van Kampen Small Cap Value Y		981,812
*	Great-West Life & Annuity Insurance Company	Ivy Science & Technology R		129,674
*	Great-West Life & Annuity Insurance Company	Jennison Mid Cap Growth A		64,049
*	Great-West Life & Annuity Insurance Company	JHancock US Global Leaders GR A		870,013
*	Great-West Life & Annuity Insurance Company	MFS International Value R3		558,442
*	Great-West Life & Annuity Insurance Company	MFS Value Fund - A		177,866
*	Great-West Life & Annuity Insurance Company	Oakmark Equity & Income II		110,395
*	Great-West Life & Annuity Insurance Company	Perkins Mid Cap Value Fund T		499,153
*	Great-West Life & Annuity Insurance Company	PIMCO Real Return Admin		542,459
*	Great-West Life & Annuity Insurance Company	PIMCO Total Return Admin		345,840
*	Great-West Life & Annuity Insurance Company	Tocqueville Gold		74,618
*	Great-West Life & Annuity Insurance Company	Vanguard Energy Fund		95,181
*	Great-West Life & Annuity Insurance Company	Key Guaranteed Portfolio Fund		1,827,537
*	Great-West Life & Annuity Insurance Company	Cash in Forfeiture Account		7,549
*(1)	Great-West Life & Annuity Insurance Company	Notes Receivable from Participants		140,232
			Total	$ 12,720,858

* Party-in-interest (as defined in the ERISA regulations)

** Cost omitted for participant directed investments

(1) Notes receivable from participants are secured by the vested balances in the participant's account. Terms range from 1 to 5 years unless it is for the purchase of a primary residence. Reasonable interest is charged based on prevalent market rates.

See report of independent public accountants and accompanying notes to the financial statements.

Above information has been certified by Great-West Life & Annuity Insurance Company, the trustee, as complete and accurate.