# 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
BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/1994

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

BESTWAY ENTERPRISES, INC.

3877 LUKER ROAD
CORTLAND, NY 13045

**2b** Employer Identification Number (EIN)
15-0623122

**2c** Sponsor's telephone number
607-753-8261

**2d** Business code (see instructions)
423300

**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 | ANDREW T. PORTER |
| | **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** | 178 |
| **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** | 122 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 14 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 136 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 1 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 137 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 63 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 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)** | [X] | **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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2013**<br>**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
BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
BESTWAY ENTERPRISES, INC.

**D** Employer Identification Number (EIN)
15-0623122

## 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).. . . . . [X] 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

ALLIANZ GLOBAL INVESTORS DISTRIBUTO
1345 AVENUE OF THE AMERICAS
NEW YORK, NY 10105

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

DELAWARE INVESTMENTS
2005 MARKET STREET
PHILADELPHIA, PA 19103

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

HARTFORD INVESTMENT FINANCIAL SERVI
201 HOPMEADOW STREET
SIMSBURY, CT 06089

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

J.P. MORGAN INVESTMENT MANAGEMENT I

13-3200244

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

JANUS DISTRIBUTORS, LLC

151 DETROIT STREET
DENVER, CO 80206

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

METLIFE STABLE INVESTMENTS

485-B ROUTE ONE SOUTH
3RD FLOOR
ISELIN, NJ 08830

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

MFS FUND DISTRIBUTORS, INC.

04-2747644

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

OPPENHEIMER FUNDS INC.

13-2527171

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

PRINCIPAL FUNDS DISTRIBUTOR, INC.

1100 INVESTMENT BLVD
STE. 200
EL DORADO HILLS, CA 95762

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

THORNBURG SECURITIES CORPORATION

2300 NORTH RIDGETOP RD.
SANTA FE, NM 87506

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

WELLS FARGO FUNDS DISTRIBUTOR, LLC

525 MARKET STREET
12TH FLOOR
SAN FRANCISO, CA 94105

**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)

ADP

22-1467904

| (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? |
|---|---|---|---|---|---|---|
| 37 50 15 64 | RECORD KEEPER | 2325 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

STATE STREET CORPORATION

04-1867445

| (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? |
|---|---|---|---|---|---|---|
| 21 99 | DIRECTED TRUSTEE/CUSTODIA | 0 | Yes [X] No [ ] | Yes [X] No [ ] | 500 | Yes [ ] No [X] |

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

ADP BROKER-DEALER

22-3319984

| (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? |
|---|---|---|---|---|---|---|
| 63 60 59 49 99 | RECORD KEEPER | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 0 | Yes [X] No [ ] |

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(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. |
|---|---|
| ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(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. |
|---|---|
| DELAWARE INVESTMENTS 2005 MARKET STREET PHILADELPHIA, PA 19103 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(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. |
|---|---|
| HARTFORD INVESTMENT FINANCIAL SERVI 201 HOPMEADOW STREET SIMSBURY, CT 06089 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00100 OF AVERAGE DAILY ASSETS |

## 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 |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(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. |
|---|---|
| J.P. MORGAN INVESTMENT MANAGEMENT I<br><br>13-3200244 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(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. |
|---|---|
| JANUS DISTRIBUTORS, LLC<br>151 DETROIT STREET<br>DENVER, CO 80206 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 99 | 0 |

| **(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. |
|---|---|
| METLIFE STABLE INVESTMENTS<br>485-B ROUTE ONE SOUTH<br>3RD FLOOR<br>ISELIN, NJ 08830 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

## 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 |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(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. |
|---|---|
| MFS FUND DISTRIBUTORS, INC.<br><br>04-2747644 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 60 59 | 0 |

| **(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. |
|---|---|
| OPPENHEIMER FUNDS INC.<br><br>13-2527171 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 60 59 | 0 |

| **(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. |
|---|---|
| PRINCIPAL FUNDS DISTRIBUTOR, INC.<br>1100 INVESTMENT BLVD<br>STE. 200<br>EL DORADO HILLS, CA 95762 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

## 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 |
|---|---|---|
| ADP BROKER-DEALER | 99 | 0 |

| **(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. |
|---|---|
| STATE STREET CORPORATION<br><br>04-1867445 | ANNUAL RATE 0.00670 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 60 59 | 0 |

| **(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. |
|---|---|
| T. ROWE PRICE 100 EAST PRATT STREET BALTIMORE, MD 21202 | ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 60 59 | 0 |

| **(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. |
|---|---|
| THORNBURG SECURITIES CORPORATION 2300 NORTH RIDGETOP RD. SANTA FE, NM 87506 | ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS |

## 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 |
|---|---|---|
| ADP BROKER-DEALER | 60 59 | 0 |

| **(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. |
|---|---|
| WELLS FARGO FUNDS DISTRIBUTOR, LLC<br>525 MARKET STREET<br>12TH FLOOR<br>SAN FRANCISO, CA 94105 | ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

| (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 |
|---|---|---|
| | | |

| (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 |
|---|---|---|
| | | |

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

**2013**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
BESTWAY ENTERPRISES, INC.

**D** Employer Identification Number (EIN)
15-0623122

**Part I** **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: METLIFE STABLE VALUE K

**b** Name of sponsor of entity listed in (a): WILMINGTON TRUST COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 26-0142858-094 | C | 597000 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P 500 IDX IX

**b** Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 90-0337987-344 | C | 278600 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

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

# 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
BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
BESTWAY ENTERPRISES, INC.

**D** Employer Identification Number (EIN)
15-0623122

## 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) | | |
| **(2)** Participant contributions | 1b(2) | 1551 | 20 |
| **(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) | 158377 | 119072 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 859470 | 875600 |
| **(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) | 1564537 | 1750100 |
| **(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 | 2583935 | 2744792 |
| **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 | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 2583935 | 2744792 |

## 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) | | |
| **(B)** Participants | 2a(1)(B) | 83442 | |
| **(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) | | 83442 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| **(B)** U.S. Government securities | 2b(1)(B) | | |
| **(C)** Corporate debt instruments | 2b(1)(C) | | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | 7907 | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 7907 |
| **(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) | 94405 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 94405 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 93133 |
| (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) | | 188928 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 467815 |

## Expenses

| | | | |
|---|---|---|---|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 292920 | |
| (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) | | 292920 |
| f Corrective distributions (see instructions) | 2f | | 2074 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 9639 |
| h Interest expense | 2h | | |
| i Administrative expenses: **(1)** Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 2325 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 2325 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 306958 |

## Net Income and Reconciliation

| | | | |
|---|---|---|---|
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 160857 |
| 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)** [X] Disclaimer **(4)** [ ] Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

**(1)** Name: PORT KASHDIN & MCSHERRY **(2)** EIN: 16-1013595

**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 | | 259000 |
| 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
BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
BESTWAY ENTERPRISES, INC.

**D** Employer Identification Number (EIN)
15-0623122

## 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): 57-1198022

**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):

# BESTWAY ENTERPRISES, INC.
# 401(k) SAVINGS PLAN
# FINANCIAL STATEMENTS
# AND SUPPLEMENTAL SCHEDULE
# DECEMBER 31, 2013 AND 2012

**Bestway Enterprises, Inc. 401(k) Savings Plan**
**Financial Statements and Supplemental Schedule**
**December 31, 2013 and 2012**


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Robert S. Kashdin, CPA
Howard A. Port, CPA
Matthew McSherry, CPA

Port, Kashdin & McSherry
CERTIFIED PUBLIC ACCOUNTANTS

Deborah Fisher, CPA
Page Anderson, CPA
Kacie Harder
Matthew Hill

# INDEPENDENT AUDITOR'S REPORT

To Bestway Enterprises, Inc. 401(k) Savings Plan
Cortland, NY

***Report on the Financial Statements***

We were engaged to audit the accompanying financial statements of Bestway Enterprises, Inc. 401(k) Savings 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 their investment information summarized in Note 2, which was certified by State Street Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and the supplemental schedules. 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.

***Disclaimer of Opinion***

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

***Other Matter***

The supplemental schedules as of or for the years ended December 31, 2013 and 2012, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of these 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 these supplemental schedules.

***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 schedules, other than that derived from the information certified by the trustee have been audited by us in accordance with accounting 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.

Certified Public Accountants

Cortland, New York
October 13, 2014

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
## DECEMBER 31, 2013 AND 2012

### ASSETS

| | 2013 | 2012 |
|---|---|---|
| **ASSETS** | | |
| Investments, at fair value | $ 2,619,339 | $ 2,459,502 |
| **Receivables:** | | |
| Notes receivable from participants | 119,072 | 158,377 |
| Participant contributions receivable | 20 | 1,551 |
| Employer corrective contributions receivable | - | - |
| **TOTAL ASSETS** | $ 2,738,431 | $ 2,619,430 |

### LIABILITIES AND NET ASSETS

| | | |
|---|---|---|
| **LIABILITIES** | | |
| Refundable deferrals | $ - | $ 2,074 |
| **TOTAL LIABILITIES** | - | 2,074 |
| **NET ASSETS** | | |
| Net assets reflecting investments | 2,738,431 | 2,617,356 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | (1,649) | (35,494) |
| **NET ASSETS AVAILABLE FOR BENEFITS** | 2,736,782 | 2,581,862 |

See accompanying independent auditor's report and notes to financial statements.

# BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED DECEMBER 31, 2013

| | 2013 |
|---|---|
| **ADDITIONS:** | |
| Additions to net assets attributed to: | |
| Contributions: | |
| Participants' | $ 83,442 |
| Participant rollovers | - |
| **TOTAL CONTRIBUTIONS** | 83,442 |
| Earnings on Investments: | |
| Interest earned on participant loans | 7,907 |
| Other interest/dividend income | 94,405 |
| Other income | - |
| Unrealized appreciation (depreciation) of assets: | |
| Net investment gain (loss) from investments | 274,050 |
| **TOTAL INVESTMENT EARNINGS** | 376,362 |
| **TOTAL ADDITIONS** | 459,804 |
| **DEDUCTIONS:** | |
| Deductions from net assets attributed to: | |
| Benefit payment and payments to provide benefits: | |
| Directly to participants or beneficiaries, including direct rollovers | 302,559 |
| Corrective distributions | - |
| Administrative expenses | 2,325 |
| **TOTAL DEDUCTIONS** | 304,884 |
| **NET INCREASE (DECREASE) FOR THE YEAR** | 154,920 |
| **NET ASSETS AVAILABLE FOR BENEFITS:** | |
| **Beginning of year** | 2,581,862 |
| **End of year** | $ 2,736,782 |

See accompanying independent auditor's report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

## NOTE 1 – DESCRIPTION OF THE PLAN

The following description of Bestway Enterprises, Inc. 401(k) Savings Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

### GENERAL

The Plan is a defined contribution plan covering all employees of the Company who have six months of service and are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

### CONTRIBUTIONS

Each year, participants may contribute up to 100% of pre-tax annual compensation, as defined in the plan. Contributions are limited, in total, by certain provisions of the Internal Revenue Code, which are subject to change from time to time. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various funds held by registered investment companies and collective trust funds as investment options for participants. To date, the Company has elected to make no contributions on behalf of the Plan.

### PARTICIPANT ACCOUNTS AND VESTING

Each participant's account is credited with the participant's contribution and Plan earnings and is charged with the proportionate share of administrative expenses. Allocations are based on the participant's earnings or account balances. All amounts credited to a participant's account are 100% vested and the benefit to which a participant is entitled is the balance in the participant's account.

### NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their accounts a minimum of $1,000 to maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined periodically by the Plan Administrator. Principal and interest is paid ratably through monthly payroll deductions.

### INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's 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.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### PAYMENT OF BENEFITS

Normal retirement age is 55. 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, a rollover into another qualified plan, or other payment options, including annuities.

### FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS

Fully benefit-responsive investment contracts held directly by the Plan or included in the underlying investments of collective investment funds in which the Plan holds an interest are presented at fair value. However, contract value remains the relevant measurement attribute for that portion of net assets available for benefits attributable to fully benefit-responsive investment contracts. In addition, any material difference between the fair value of these investments and their contract value is presented as a separate adjustment line in the statements of net assets available for benefits.

The Stable Value collective investment fund holds guaranteed investment contracts ("GIC"), collateralized mortgage obligations, managed bond portfolios, and cash. All defined contribution retirement plan trusts invested in the collective investment fund have a proportionate undivided interest in all assets of the fund. The investment objective of the fund is stability of principal plus accrued interest. The average yield earned by the MetLife Stable Value Fund for the year ended December 31, 2013, was 1.94%. This represents the annualized earnings of the separate account investments owned by MetLife in which the contract funds are invested divided by the fair value of the Contract at December 31, 2013.

The average yield earned by the Fund with an adjustment to reflect the actual interest rate credited to participants in the Contract for the year ended December 31, 2013, was 2.21%. This represents the annualized earnings credited to participants in the Contract divided by the fair value of the Contract at December 31, 2013.

MetLife guarantees that all qualified participant withdrawals will be at contract value.

If a participating plan terminates participation in the Trust, the lesser of the guaranteed value or the fair value will be received.

### FAIR VALUE MEASUREMENTS

The Plan follows the provisions of an accounting standard, which pertains to certain statement of net assets items measured at fair value on a recurring basis and defines fair value, establishes a framework for measuring fair value and expands disclosures about such measurements.

The standard defines fair value as the exit price or the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### FAIR VALUE MEASUREMENTS (Continued)

This accounting standard establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

- Level 1 — Quoted prices in active markets for identical assets or liabilities.
- Level 2 — Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3 — Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant 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.

  *Mutual funds:* Valued at the quoted net asset value of shares held by the Plan at year end.

  *Common collective trust:* Valued at the net asset value (NAV) of units of a bank collective trust. 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 collective trust, the investment advisor 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. The fair value of the Plan's interest in the Stable Value Fund is based upon the net asset value of such fund reflecting all investments at fair value, including direct and indirect interests in fully benefit-responsive contracts, as reported in the audited financial statements of the fund, and are deemed Level 2 inputs. There are no significant restrictions on redemptions; participants may redeem their funds daily. The Stable Value Fund has no unfunded commitments and there have been no changes in the methodologies used at December 31, 2013 or 2012.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future 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.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's fair value measurements at December 31, 2013:

| Description | 12/31/13 | Level 1 | Level 2 | Level 3 |
|---|---|---|---|---|
| Mutual funds | | | | |
| Corporate bond | $ 470,263 | $ 470,263 | $ - | $ - |
| Risk based | 96,073 | 96,073 | - | - |
| Aggressive allocation | 57,013 | 57,013 | - | - |
| Large value | 142,180 | 142,180 | - | - |
| Large growth | 114,681 | 114,681 | - | - |
| Mid-cap value | 188,060 | 188,060 | - | - |
| Mid-cap growth | 129,640 | 129,640 | - | - |
| Small value | 83,462 | 83,462 | - | - |
| Small blend | 274,412 | 274,412 | - | - |
| Small growth | 39,946 | 39,946 | - | - |
| Foreign large value | 9,075 | 9,075 | - | - |
| Foreign large blend | 54,027 | 54,027 | - | - |
| Foreign small/mid growth | 7,406 | 7,406 | - | - |
| Diversified emerging markets | 72,541 | 72,541 | - | - |
| Real estate | 11,321 | 11,321 | - | - |
| Total mutual funds | $ 1,750,100 | $ 1,750,100 | $ - | $ - |
| Common collective trusts | | | | |
| S & P 500 | $ 278,600 | $ - | $ 278,600 | $ - |
| Stable Value | 590,639 | - | 590,639 | - |
| Total common collective trusts | $ 869,239 | $ - | $ 869,239 | $ - |
| **TOTAL** | $ 2,619,339 | $ 1,750,100 | $ 869,239 | $ - |

Effect of Level 3 Inputs on Net Assets or Liabilities:

| 12/31/13 Description | Beginning Balance | Total Gains or Losses | Interest Credited | Purchases, Sales, Transfers | Ending Balance |
|---|---|---|---|---|---|
| Real property holdings | $ - | $ - | $ - | $ - | $ - |
| Guaranteed interest accounts | - | - | - | - | - |
| **TOTAL** | $ - | $ - | $ - | $ - | $ - |

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's fair value measurements at December 31, 2012:

| Description | 12/31/12 | Level 1 | Level 2 | Level 3 |
|---|---|---|---|---|
| Mutual Funds | | | | |
| Intermediate-term bond | $ 466,854 | $ 466,854 | $ - | $ - |
| Risk based | 135,590 | 135,590 | - | - |
| Aggressive allocation | 39,193 | 39,193 | - | - |
| Large value | 55,169 | 55,169 | - | - |
| Large growth | 100,709 | 100,709 | - | - |
| Mid-cap value | 150,949 | 150,949 | - | - |
| Mid-cap growth | 119,564 | 119,564 | - | - |
| Small value | 87 | 87 | - | - |
| Small blend | 249,663 | 249,663 | - | - |
| Small growth | 96,748 | 96,748 | - | - |
| Foreign large value | 1,361 | 1,361 | - | - |
| Foreign large blend | 56,668 | 56,668 | - | - |
| Foreign small/mid growth | 2,029 | 2,029 | - | - |
| Diversified emerging markets | 78,548 | 78,548 | - | - |
| Real estate | 11,405 | 11,405 | - | - |
| Total mutual funds | $ 1,564,537 | $ 1,564,537 | $ - | $ - |
| Common collective trusts | | | | |
| S & P 500 | $ 255,790 | $ - | $ 255,790 | $ - |
| Stable Value | 639,175 | - | 639,175 | - |
| Total common collective trusts | $ 894,965 | $ - | $ 894,965 | $ - |
| **TOTAL** | $ 2,459,502 | $ 1,564,537 | $ 894,965 | $ - |

Effect of Level 3 Inputs on Net Assets or Liabilities:

| 12/31/12 Description | Beginning Balance | Total Gains or Losses | Interest Credited | Purchases, Sales, Transfers | Ending Balance |
|---|---|---|---|---|---|
| Real property holdings | $ - | $ - | $ - | $ - | $ - |
| Guaranteed interest accounts | 166,195 | - | 2,249 | (168,444) | - |
| **TOTAL** | $ 166,195 | $ - | $ 2,249 | $ (168,444) | $ - |

### VESTING

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### ESTIMATES

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

### BASIS OF ACCOUNTING

The financial statements are presented on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. See Note 8 regarding the accrual basis of accounting.

### PAYMENT OF BENEFITS

Benefits are recorded when paid.

### NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document.

## NOTE 3 – RELATED PARTY TRANSACTIONS

On occasion, certain investments of the Plan are managed by State Street. State Street is the trustee of the Plan, and therefore, these transactions qualify as party-in-interest transactions. All of these transactions are exempt from the prohibited transactions rules.

## NOTE 4 – ADMINISTRATIVE EXPENSES

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

## NOTE 5 – TAX STATUS

The Internal Revenue Service has determined and informed the Trustee by a letter dated March 31, 2008, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC).

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authority. 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 the years prior to 2010.

## NOTE 6 – INVESTMENTS

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

| | 2013 | 2012 |
|---|---|---|
| SSGA S & P 500 | $ 278,600 | $ 255,790 |
| JP Morgan Midcap Value | 188,060 | 150,949 |
| PIMCO Small Cap | 274,412 | 249,663 |
| MetLife Stable Value Fund, at contract value | 588,990 | 603,681 |
| PIMCO Investment Grade | 470,263 | 466,856 |
| JP Morgan Equity Income | 142,180 | - |
| Principal Global Bonds and Mortgage | - | - |
| Principal Financial Stock Emphasis | - | - |
| Goldman Sachs Mid Cap Value | - | - |
| Principal Global Small Cap Blend | - | - |
| Principal Large Cap S&P 500 Index | - | - |

During 2013, the Plan's investments appreciated (depreciated) as follows:

| | |
|---|---|
| Mutual funds | $ 188,928 |
| Common collective trust fund | 85,122 |
| Net appreciation in fair value of investments | $ 274,050 |

## NOTE 7 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

Schedule H, Form 5500, has been prepared on the cash basis of accounting wherein income or revenues are reported when collected and expenses reported when paid. The financial statements are presented on the accrual basis of accounting (generally accepted accounting principles) wherein income or revenues are reported when earned rather than collected and expenses reported when incurred rather than when paid. The following is a reconciliation of net assets available for benefits per Form 5500 and the financial statements at December 31:

| | 2013 | 2012 |
|---|---|---|
| Net assets - available for benefits per the Form 5500 | $ 2,738,431 | $ 2,583,936 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | (1,649) | |
| Refundable deferrals | - | (2,074) |
| Net assets - available for benefits per the financial statements | $ 2,736,782 | $ 2,581,862 |

## NOTE 8 – REFUNDABLE CONTRIBUTIONS

For the years 2013 and 2012, resulting from the Plan not discriminating in favor of highly compensated employees, certain participants' contribution percentage of compensation were limited. Contributions exceeding such limitation were for $-0- and $2,074 for 2013 and 2012, respectively.

## NOTE 9 – DELINQUENT FILER VOLUNTARY COMPLIANCE PROGRAM

In May 2010, the Plan filed the 2008 Form 5500 under the Delinquent Filer Voluntary Compliance Program. As of the date of this audit report, this issue has been referred to the Employee Benefits Security Administration's Office of the Chief Accountant for further review. The Office of the Chief Accountant will make the final decision as to whether any penalties should be assessed. The Plan Sponsor has agreed to cover any penalties that may be assessed.

## NOTE 10 – INFORMATION CERTIFIED BY THE TRUSTEE

All information disclosed in the accompanying financial statements, notes and supplemental schedule related to the Plan's investment assets at December 31, 2013 and 2012, and the related net investment gain and interest income for the year ended December 31, 2013, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

## NOTE 11 – PLAN TERMINATION

The Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would receive their account balance in a manner of their choosing such as cash, rollover to another plan, annuity, etc.

## NOTE 12 – RISKS AND UNCERTAINTIES

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

## NOTE 13 – SUBSEQUENT EVENTS

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

**EIN: 15-0623122**
**PLAN NUMBER: 001**
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**DECEMBER 31, 2013**

| (A) | (B) Identity of issuer, 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 |
|---|---|---|---|---|
| | METLIFE STABLE VALUE K | Common/Collective Trust | N/A | $ 590,639.42 |
| | SSGA S&P 500 INDEX IX | Common/Collective Trust | N/A | $ 278,599.78 |
| | JPMORGAN MIDCAP VALUE - A | Registered Investment Company | N/A | $ 188,059.97 |
| | PRINCIPAL MIDCAP R5 | Registered Investment Company | N/A | $ 129,640.31 |
| | PIM SM CP STKSPLUS AR A | Registered Investment Company | N/A | $ 274,412.06 |
| | THORNBURG INTL GR R5 | Registered Investment Company | N/A | $ 7,406.19 |
| | JANUS TRITON FUND - S | Registered Investment Company | N/A | $ 39,945.55 |
| | OPPEN DEVELOP MARKETS - Y | Registered Investment Company | N/A | $ 72,541.22 |
| | WFA LARGE CAP GROWTH ADM | Registered Investment Company | N/A | $ 114,681.27 |
| | T. ROWE PRICE PER STRAT GROWTH | Registered Investment Company | N/A | $ 57,013.05 |
| | JPMORGAN EQ INC - A | Registered Investment Company | N/A | $ 142,180.05 |
| | PIMCO REAL EST REAL RET STR A | Registered Investment Company | N/A | $ 11,320.61 |
| | T. ROWE PRICE PER STRAT INC | Registered Investment Company | N/A | $ 52,247.00 |
| | PIMCO INV GRADE CORP BOND - A | Registered Investment Company | N/A | $ 470,262.61 |
| | DELAWARE SMALL CAP VALUE - A | Registered Investment Company | N/A | $ 83,462.13 |
| | HARTFORD INTL OPPS MLS - IB | Registered Investment Company | N/A | $ 54,027.17 |
| | T. ROWE PRICE PER STRAT BAL FD | Registered Investment Company | N/A | $ 43,825.80 |
| | MFS INTERNATIONAL VAL FD - RE | Registered Investment Company | N/A | $ 9,074.53 |
| | PARTICIPANT LOANS | Interest Rates (5.25% to 9.50) | $ 0.00 | $ 119,072.12 |

**EIN: 15-0623122**
**PLAN NUMBER: 001EIN: 15-0623122**
**PLAN NUMBER: 001**
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**DECEMBER 31, 2012**

| (A) | (B) Identity of issuer, 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 |
|---|---|---|---|---|
| | SSGA S&P 500 INDEX IX | Common/Collective Trust | N/A | $ 255,789.73 |
| | METLIFE STABLE VALUE K | Common/Collective Trust | N/A | $ 603,680.66 |
| | JPMORGAN MIDCAP VALUE - A | Registered Investment Company | N/A | $ 150,949.02 |
| | PRINCIPAL MIDCAP R5 | Registered Investment Company | N/A | $ 119,564.02 |
| | PIM SM CP STKSPLUS AR A | Registered Investment Company | N/A | $ 249,663.26 |
| | THORNBURG INTL GR R5 | Registered Investment Company | N/A | $ 2,028.89 |
| | JANUS TRITON FUND - S | Registered Investment Company | N/A | $ 96,747.90 |
| | OPPEN DEVELOP MARKETS - Y | Registered Investment Company | N/A | $ 78,547.67 |
| | WFA LARGE CAP GROWTH ADM | Registered Investment Company | N/A | $ 100,709.06 |
| | T. ROWE PRICE PER STRAT GROWTH | Registered Investment Company | N/A | $ 39,192.58 |
| | JPMORGAN EQ INC - A | Registered Investment Company | N/A | $ 55,169.24 |
| | PIMCO REAL EST REAL RET STR A | Registered Investment Company | N/A | $ 11,404.99 |
| | T. ROWE PRICE PER STRAT INC | Registered Investment Company | N/A | $ 31,352.21 |
| | PIMCO INV GRADE CORP BOND - A | Registered Investment Company | N/A | $ 466,855.63 |
| | DELAWARE SMALL CAP VALUE - A | Registered Investment Company | N/A | $ 86.73 |
| | HARTFORD INTL OPPS HLS - IB | Registered Investment Company | N/A | $ 56,667.74 |
| | T. ROWE PERS STRAT BAL FD | Registered Investment Company | N/A | $ 104,237.70 |
| | MFS INTERNATIONAL VAL FD - R3 | Registered Investment Company | N/A | $ 1,360.61 |
| | PARTICIPANT LOANS | Rates range from 5.25% to 9.50% | $ 0.00 | $ 158,377.01 |

Schedule C, Line 2(h) Formula Description

*For those service providers listed on Line 2 for which Line 2(h) has been checked "yes":*

For a description of indirect compensation received by service providers listed on Line 2 that was disclosed as a formula, please see Line 3(e). Please note: If indirect compensation disclosed as a formula was received by a service provider from more than one source, there will be multiple Lines 3(e) for that service provider.

# BESTWAY ENTERPRISES, INC.
# 401(k) SAVINGS PLAN
# FINANCIAL STATEMENTS
# AND SUPPLEMENTAL SCHEDULE
# DECEMBER 31, 2013 AND 2012

**Bestway Enterprises, Inc. 401(k) Savings Plan**
**Financial Statements and Supplemental Schedule**
**December 31, 2013 and 2012**


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**Financial Statements:**

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Robert S. Kashdin, CPA
Howard A. Port, CPA
Matthew McSherry, CPA

Port, Kashdin & McSherry
CERTIFIED PUBLIC ACCOUNTANTS

Deborah Fisher, CPA
Page Anderson, CPA
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Matthew Hill

# INDEPENDENT AUDITOR'S REPORT

To Bestway Enterprises, Inc. 401(k) Savings Plan
Cortland, NY

***Report on the Financial Statements***

We were engaged to audit the accompanying financial statements of Bestway Enterprises, Inc. 401(k) Savings 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 their investment information summarized in Note 2, which was certified by State Street Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and the supplemental schedules. 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.

***Disclaimer of Opinion***

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

***Other Matter***

The supplemental schedules as of or for the years ended December 31, 2013 and 2012, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of these 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 these supplemental schedules.

***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 schedules, other than that derived from the information certified by the trustee have been audited by us in accordance with accounting 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.

Certified Public Accountants

Cortland, New York
October 13, 2014

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
## DECEMBER 31, 2013 AND 2012

### ASSETS

| | 2013 | 2012 |
|---|---|---|
| **ASSETS** | | |
| Investments, at fair value | $ 2,619,339 | $ 2,459,502 |
| **Receivables:** | | |
| Notes receivable from participants | 119,072 | 158,377 |
| Participant contributions receivable | 20 | 1,551 |
| Employer corrective contributions receivable | - | - |
| **TOTAL ASSETS** | $ 2,738,431 | $ 2,619,430 |

### LIABILITIES AND NET ASSETS

| | | |
|---|---|---|
| **LIABILITIES** | | |
| Refundable deferrals | $ - | $ 2,074 |
| **TOTAL LIABILITIES** | - | 2,074 |
| **NET ASSETS** | | |
| Net assets reflecting investments | 2,738,431 | 2,617,356 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | (1,649) | (35,494) |
| **NET ASSETS AVAILABLE FOR BENEFITS** | 2,736,782 | 2,581,862 |

See accompanying independent auditor's report and notes to financial statements.

# BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED DECEMBER 31, 2013

| | 2013 |
|---|---|
| **ADDITIONS:** | |
| Additions to net assets attributed to: | |
| Contributions: | |
| Participants' | $ 83,442 |
| Participant rollovers | - |
| **TOTAL CONTRIBUTIONS** | 83,442 |
| Earnings on Investments: | |
| Interest earned on participant loans | 7,907 |
| Other interest/dividend income | 94,405 |
| Other income | - |
| Unrealized appreciation (depreciation) of assets: | |
| Net investment gain (loss) from investments | 274,050 |
| **TOTAL INVESTMENT EARNINGS** | 376,362 |
| **TOTAL ADDITIONS** | 459,804 |
| **DEDUCTIONS:** | |
| Deductions from net assets attributed to: | |
| Benefit payment and payments to provide benefits: | |
| Directly to participants or beneficiaries, including direct rollovers | 302,559 |
| Corrective distributions | - |
| Administrative expenses | 2,325 |
| **TOTAL DEDUCTIONS** | 304,884 |
| **NET INCREASE (DECREASE) FOR THE YEAR** | 154,920 |
| **NET ASSETS AVAILABLE FOR BENEFITS:** | |
| **Beginning of year** | 2,581,862 |
| **End of year** | $ 2,736,782 |

See accompanying independent auditor's report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

## NOTE 1 – DESCRIPTION OF THE PLAN

The following description of Bestway Enterprises, Inc. 401(k) Savings Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

### GENERAL

The Plan is a defined contribution plan covering all employees of the Company who have six months of service and are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

### CONTRIBUTIONS

Each year, participants may contribute up to 100% of pre-tax annual compensation, as defined in the plan. Contributions are limited, in total, by certain provisions of the Internal Revenue Code, which are subject to change from time to time. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various funds held by registered investment companies and collective trust funds as investment options for participants. To date, the Company has elected to make no contributions on behalf of the Plan.

### PARTICIPANT ACCOUNTS AND VESTING

Each participant's account is credited with the participant's contribution and Plan earnings and is charged with the proportionate share of administrative expenses. Allocations are based on the participant's earnings or account balances. All amounts credited to a participant's account are 100% vested and the benefit to which a participant is entitled is the balance in the participant's account.

### NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their accounts a minimum of $1,000 to maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined periodically by the Plan Administrator. Principal and interest is paid ratably through monthly payroll deductions.

### INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's 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.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### PAYMENT OF BENEFITS

Normal retirement age is 55. 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, a rollover into another qualified plan, or other payment options, including annuities.

### FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS

Fully benefit-responsive investment contracts held directly by the Plan or included in the underlying investments of collective investment funds in which the Plan holds an interest are presented at fair value. However, contract value remains the relevant measurement attribute for that portion of net assets available for benefits attributable to fully benefit-responsive investment contracts. In addition, any material difference between the fair value of these investments and their contract value is presented as a separate adjustment line in the statements of net assets available for benefits.

The Stable Value collective investment fund holds guaranteed investment contracts ("GIC"), collateralized mortgage obligations, managed bond portfolios, and cash. All defined contribution retirement plan trusts invested in the collective investment fund have a proportionate undivided interest in all assets of the fund. The investment objective of the fund is stability of principal plus accrued interest. The average yield earned by the MetLife Stable Value Fund for the year ended December 31, 2013, was 1.94%. This represents the annualized earnings of the separate account investments owned by MetLife in which the contract funds are invested divided by the fair value of the Contract at December 31, 2013.

The average yield earned by the Fund with an adjustment to reflect the actual interest rate credited to participants in the Contract for the year ended December 31, 2013, was 2.21%. This represents the annualized earnings credited to participants in the Contract divided by the fair value of the Contract at December 31, 2013.

MetLife guarantees that all qualified participant withdrawals will be at contract value.

If a participating plan terminates participation in the Trust, the lesser of the guaranteed value or the fair value will be received.

### FAIR VALUE MEASUREMENTS

The Plan follows the provisions of an accounting standard, which pertains to certain statement of net assets items measured at fair value on a recurring basis and defines fair value, establishes a framework for measuring fair value and expands disclosures about such measurements.

The standard defines fair value as the exit price or the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### FAIR VALUE MEASUREMENTS (Continued)

This accounting standard establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

- Level 1 — Quoted prices in active markets for identical assets or liabilities.
- Level 2 — Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3 — Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant 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.

  *Mutual funds:* Valued at the quoted net asset value of shares held by the Plan at year end.

  *Common collective trust:* Valued at the net asset value (NAV) of units of a bank collective trust. 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 collective trust, the investment advisor 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. The fair value of the Plan's interest in the Stable Value Fund is based upon the net asset value of such fund reflecting all investments at fair value, including direct and indirect interests in fully benefit-responsive contracts, as reported in the audited financial statements of the fund, and are deemed Level 2 inputs. There are no significant restrictions on redemptions; participants may redeem their funds daily. The Stable Value Fund has no unfunded commitments and there have been no changes in the methodologies used at December 31, 2013 or 2012.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future 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.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's fair value measurements at December 31, 2013:

| Description | 12/31/13 | Level 1 | Level 2 | Level 3 |
|---|---|---|---|---|
| Mutual funds | | | | |
| Corporate bond | $ 470,263 | $ 470,263 | $ - | $ - |
| Risk based | 96,073 | 96,073 | - | - |
| Aggressive allocation | 57,013 | 57,013 | - | - |
| Large value | 142,180 | 142,180 | - | - |
| Large growth | 114,681 | 114,681 | - | - |
| Mid-cap value | 188,060 | 188,060 | - | - |
| Mid-cap growth | 129,640 | 129,640 | - | - |
| Small value | 83,462 | 83,462 | - | - |
| Small blend | 274,412 | 274,412 | - | - |
| Small growth | 39,946 | 39,946 | - | - |
| Foreign large value | 9,075 | 9,075 | - | - |
| Foreign large blend | 54,027 | 54,027 | - | - |
| Foreign small/mid growth | 7,406 | 7,406 | - | - |
| Diversified emerging markets | 72,541 | 72,541 | - | - |
| Real estate | 11,321 | 11,321 | - | - |
| Total mutual funds | $ 1,750,100 | $ 1,750,100 | $ - | $ - |
| Common collective trusts | | | | |
| S & P 500 | $ 278,600 | $ - | $ 278,600 | $ - |
| Stable Value | 590,639 | - | 590,639 | - |
| Total common collective trusts | $ 869,239 | $ - | $ 869,239 | $ - |
| **TOTAL** | $ 2,619,339 | $ 1,750,100 | $ 869,239 | $ - |

Effect of Level 3 Inputs on Net Assets or Liabilities:

| 12/31/13 Description | Beginning Balance | Total Gains or Losses | Interest Credited | Purchases, Sales, Transfers | Ending Balance |
|---|---|---|---|---|---|
| Real property holdings | $ - | $ - | $ - | $ - | $ - |
| Guaranteed interest accounts | - | - | - | - | - |
| **TOTAL** | $ - | $ - | $ - | $ - | $ - |

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's fair value measurements at December 31, 2012:

| Description | 12/31/12 | Level 1 | Level 2 | Level 3 |
|---|---|---|---|---|
| Mutual Funds | | | | |
| Intermediate-term bond | $ 466,854 | $ 466,854 | $ - | $ - |
| Risk based | 135,590 | 135,590 | - | - |
| Aggressive allocation | 39,193 | 39,193 | - | - |
| Large value | 55,169 | 55,169 | - | - |
| Large growth | 100,709 | 100,709 | - | - |
| Mid-cap value | 150,949 | 150,949 | - | - |
| Mid-cap growth | 119,564 | 119,564 | - | - |
| Small value | 87 | 87 | - | - |
| Small blend | 249,663 | 249,663 | - | - |
| Small growth | 96,748 | 96,748 | - | - |
| Foreign large value | 1,361 | 1,361 | - | - |
| Foreign large blend | 56,668 | 56,668 | - | - |
| Foreign small/mid growth | 2,029 | 2,029 | - | - |
| Diversified emerging markets | 78,548 | 78,548 | - | - |
| Real estate | 11,405 | 11,405 | - | - |
| Total mutual funds | $ 1,564,537 | $ 1,564,537 | $ - | $ - |
| Common collective trusts | | | | |
| S & P 500 | $ 255,790 | $ - | $ 255,790 | $ - |
| Stable Value | 639,175 | - | 639,175 | - |
| Total common collective trusts | $ 894,965 | $ - | $ 894,965 | $ - |
| **TOTAL** | $ 2,459,502 | $ 1,564,537 | $ 894,965 | $ - |

Effect of Level 3 Inputs on Net Assets or Liabilities:

| 12/31/12 Description | Beginning Balance | Total Gains or Losses | Interest Credited | Purchases, Sales, Transfers | Ending Balance |
|---|---|---|---|---|---|
| Real property holdings | $ - | $ - | $ - | $ - | $ - |
| Guaranteed interest accounts | 166,195 | - | 2,249 | (168,444) | - |
| **TOTAL** | $ 166,195 | $ - | $ 2,249 | $ (168,444) | $ - |

### VESTING

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### ESTIMATES

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

### BASIS OF ACCOUNTING

The financial statements are presented on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. See Note 8 regarding the accrual basis of accounting.

### PAYMENT OF BENEFITS

Benefits are recorded when paid.

### NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document.

## NOTE 3 – RELATED PARTY TRANSACTIONS

On occasion, certain investments of the Plan are managed by State Street. State Street is the trustee of the Plan, and therefore, these transactions qualify as party-in-interest transactions. All of these transactions are exempt from the prohibited transactions rules.

## NOTE 4 – ADMINISTRATIVE EXPENSES

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

## NOTE 5 – TAX STATUS

The Internal Revenue Service has determined and informed the Trustee by a letter dated March 31, 2008, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC).

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authority. 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 the years prior to 2010.

## NOTE 6 – INVESTMENTS

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

| | 2013 | 2012 |
|---|---|---|
| SSGA S & P 500 | $ 278,600 | $ 255,790 |
| JP Morgan Midcap Value | 188,060 | 150,949 |
| PIMCO Small Cap | 274,412 | 249,663 |
| MetLife Stable Value Fund, at contract value | 588,990 | 603,681 |
| PIMCO Investment Grade | 470,263 | 466,856 |
| JP Morgan Equity Income | 142,180 | - |
| Principal Global Bonds and Mortgage | - | - |
| Principal Financial Stock Emphasis | - | - |
| Goldman Sachs Mid Cap Value | - | - |
| Principal Global Small Cap Blend | - | - |
| Principal Large Cap S&P 500 Index | - | - |

During 2013, the Plan's investments appreciated (depreciated) as follows:

| | |
|---|---|
| Mutual funds | $ 188,928 |
| Common collective trust fund | 85,122 |
| Net appreciation in fair value of investments | $ 274,050 |

## NOTE 7 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

Schedule H, Form 5500, has been prepared on the cash basis of accounting wherein income or revenues are reported when collected and expenses reported when paid. The financial statements are presented on the accrual basis of accounting (generally accepted accounting principles) wherein income or revenues are reported when earned rather than collected and expenses reported when incurred rather than when paid. The following is a reconciliation of net assets available for benefits per Form 5500 and the financial statements at December 31:

| | 2013 | 2012 |
|---|---|---|
| Net assets - available for benefits per the Form 5500 | $ 2,738,431 | $ 2,583,936 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | (1,649) | |
| Refundable deferrals | - | (2,074) |
| Net assets - available for benefits per the financial statements | $ 2,736,782 | $ 2,581,862 |

## NOTE 8 – REFUNDABLE CONTRIBUTIONS

For the years 2013 and 2012, resulting from the Plan not discriminating in favor of highly compensated employees, certain participants' contribution percentage of compensation were limited. Contributions exceeding such limitation were for $-0- and $2,074 for 2013 and 2012, respectively.

## NOTE 9 – DELINQUENT FILER VOLUNTARY COMPLIANCE PROGRAM

In May 2010, the Plan filed the 2008 Form 5500 under the Delinquent Filer Voluntary Compliance Program. As of the date of this audit report, this issue has been referred to the Employee Benefits Security Administration's Office of the Chief Accountant for further review. The Office of the Chief Accountant will make the final decision as to whether any penalties should be assessed. The Plan Sponsor has agreed to cover any penalties that may be assessed.

## NOTE 10 – INFORMATION CERTIFIED BY THE TRUSTEE

All information disclosed in the accompanying financial statements, notes and supplemental schedule related to the Plan's investment assets at December 31, 2013 and 2012, and the related net investment gain and interest income for the year ended December 31, 2013, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

## NOTE 11 – PLAN TERMINATION

The Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would receive their account balance in a manner of their choosing such as cash, rollover to another plan, annuity, etc.

## NOTE 12 – RISKS AND UNCERTAINTIES

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

## NOTE 13 – SUBSEQUENT EVENTS

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

**EIN: 15-0623122**
**PLAN NUMBER: 001**
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**DECEMBER 31, 2013**

| (A) | (B) Identity of issuer, 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 |
|---|---|---|---|---|
| | METLIFE STABLE VALUE K | Common/Collective Trust | N/A | $ 590,639.42 |
| | SSGA S&P 500 INDEX IX | Common/Collective Trust | N/A | $ 278,599.78 |
| | JPMORGAN MIDCAP VALUE - A | Registered Investment Company | N/A | $ 188,059.97 |
| | PRINCIPAL MIDCAP R5 | Registered Investment Company | N/A | $ 129,640.31 |
| | PIM SM CP STKSPLUS AR A | Registered Investment Company | N/A | $ 274,412.06 |
| | THORNBURG INTL GR R5 | Registered Investment Company | N/A | $ 7,406.19 |
| | JANUS TRITON FUND - S | Registered Investment Company | N/A | $ 39,945.55 |
| | OPPEN DEVELOP MARKETS - Y | Registered Investment Company | N/A | $ 72,541.22 |
| | WFA LARGE CAP GROWTH ADM | Registered Investment Company | N/A | $ 114,681.27 |
| | T. ROWE PRICE PER STRAT GROWTH | Registered Investment Company | N/A | $ 57,013.05 |
| | JPMORGAN EQ INC - A | Registered Investment Company | N/A | $ 142,180.05 |
| | PIMCO REAL EST REAL RET STR A | Registered Investment Company | N/A | $ 11,320.61 |
| | T. ROWE PRICE PER STRAT INC | Registered Investment Company | N/A | $ 52,247.00 |
| | PIMCO INV GRADE CORP BOND - A | Registered Investment Company | N/A | $ 470,262.61 |
| | DELAWARE SMALL CAP VALUE - A | Registered Investment Company | N/A | $ 83,462.13 |
| | HARTFORD INTL OPPS MLS - IB | Registered Investment Company | N/A | $ 54,027.17 |
| | T. ROWE PRICE PER STRAT BAL FD | Registered Investment Company | N/A | $ 43,825.80 |
| | MFS INTERNATIONAL VAL FD - RE | Registered Investment Company | N/A | $ 9,074.53 |
| | PARTICIPANT LOANS | Interest Rates (5.25% to 9.50) | $ 0.00 | $ 119,072.12 |

**EIN: 15-0623122**
**PLAN NUMBER: 001EIN: 15-0623122**
**PLAN NUMBER: 001**
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**DECEMBER 31, 2012**

| (A) | (B) Identity of issuer, 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 |
|---|---|---|---|---|
| | SSGA S&P 500 INDEX IX | Common/Collective Trust | N/A | $ 255,789.73 |
| | METLIFE STABLE VALUE K | Common/Collective Trust | N/A | $ 603,680.66 |
| | JPMORGAN MIDCAP VALUE - A | Registered Investment Company | N/A | $ 150,949.02 |
| | PRINCIPAL MIDCAP R5 | Registered Investment Company | N/A | $ 119,564.02 |
| | PIM SM CP STKSPLUS AR A | Registered Investment Company | N/A | $ 249,663.26 |
| | THORNBURG INTL GR R5 | Registered Investment Company | N/A | $ 2,028.89 |
| | JANUS TRITON FUND - S | Registered Investment Company | N/A | $ 96,747.90 |
| | OPPEN DEVELOP MARKETS - Y | Registered Investment Company | N/A | $ 78,547.67 |
| | WFA LARGE CAP GROWTH ADM | Registered Investment Company | N/A | $ 100,709.06 |
| | T. ROWE PRICE PER STRAT GROWTH | Registered Investment Company | N/A | $ 39,192.58 |
| | JPMORGAN EQ INC - A | Registered Investment Company | N/A | $ 55,169.24 |
| | PIMCO REAL EST REAL RET STR A | Registered Investment Company | N/A | $ 11,404.99 |
| | T. ROWE PRICE PER STRAT INC | Registered Investment Company | N/A | $ 31,352.21 |
| | PIMCO INV GRADE CORP BOND - A | Registered Investment Company | N/A | $ 466,855.63 |
| | DELAWARE SMALL CAP VALUE - A | Registered Investment Company | N/A | $ 86.73 |
| | HARTFORD INTL OPPS HLS - IB | Registered Investment Company | N/A | $ 56,667.74 |
| | T. ROWE PERS STRAT BAL FD | Registered Investment Company | N/A | $ 104,237.70 |
| | MFS INTERNATIONAL VAL FD - R3 | Registered Investment Company | N/A | $ 1,360.61 |
| | PARTICIPANT LOANS | Rates range from 5.25% to 9.50% | $ 0.00 | $ 158,377.01 |

**Attachment to 2013 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN **EIN:** 15-0623122
**Plan Sponsor's Name** BESTWAY ENTERPRISES, INC. **PN:** 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 |
|---|---|---|---|---|
| | JPMORGAN MID CAP VALUE - A | REGISTERED INVESTMENT COMPANY | | 188,060 |
| | PRINCIPAL MIDCAP R5 | REGISTERED INVESTMENT COMPANY | | 129,640 |
| | PIM SM CP STKSPLUS AR A | REGISTERED INVESTMENT COMPANY | | 274,412 |
| | THORNBURG INTL GR R5 | REGISTERED INVESTMENT COMPANY | | 7,406 |
| | JANUS TRITON FUND - S | REGISTERED INVESTMENT COMPANY | | 39,946 |
| | OPPEN DEVELOP MARKETS - Y | REGISTERED INVESTMENT COMPANY | | 72,541 |
| | WFA LARGE CAP GROWTH ADM | REGISTERED INVESTMENT COMPANY | | 114,681 |

**Attachment to 2013 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN **EIN:** 15-0623122
**Plan Sponsor's Name** BESTWAY ENTERPRISES, INC. **PN:** 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 |
|---|---|---|---|---|
| | T. ROWE PRICE PER STRAT GROWTH | REGISTERED INVESTMENT COMPANY | | 57,013 |
| | JPMORGAN EQ INC - A | REGISTERED INVESTMENT COMPANY | | 142,180 |
| | PIMCO REAL EST REAL RET STR A | REGISTERED INVESTMENT COMPANY | | 11,321 |
| | T. ROWE PRICE PER STRAT INC | REGISTERED INVESTMENT COMPANY | | 52,247 |
| | PIMCO INV GRADE CORP BOND - A | REGISTERED INVESTMENT COMPANY | | 470,263 |
| | DELAWARE SMALL CAP VALUE - A | REGISTERED INVESTMENT COMPANY | | 83,462 |
| | HARTFORD INTL OPPS HLS - IB | REGISTERED INVESTMENT COMPANY | | 54,027 |

**Attachment to 2013 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** BESTWAY ENTERPRISES, INC. 401(K) SAVINGS PLAN **EIN:** 15-0623122
**Plan Sponsor's Name** BESTWAY ENTERPRISES, INC. **PN:** 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 |
|---|---|---|---|---|
| | T. ROWE PERS STRAT BAL FD | REGISTERED INVESTMENT COMPANY | | 43,826 |
| | MFS INTERNATIONAL VAL FD - R3 | REGISTERED INVESTMENT COMPANY | | 9,075 |
| | PARTICIPANT LOANS | INTEREST RATES ( 5.25% TO 9.50%) | | 119,072 |
| | METLIFE STABLE VALUE K | COMMON/COLLECTIVE TRUST | | 597,000 |
| | SSGA S & P 500 IDX IX | COMMON/COLLECTIVE TRUST | | 278,600 |
| | | | | |
| | | | | |