

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>OLSON & CO., INC. 401(K) RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2000</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2000</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>OLSON & CO., INC.</u> <u>FORD CENTER 420 NORTH 5TH STREET</u> <u>SUITE 1000</u> <u>MINNEAPOLIS, MN 55401</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>41-1730124</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>612-215-9800</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541800</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>41-1730124</u>	2c Sponsor's telephone number <u>612-215-9800</u>	2d Business code (see instructions) <u>541800</u>	
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2c Sponsor's telephone number <u>612-215-9800</u>					
2d Business code (see instructions) <u>541800</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	KEVIN HANSEN
	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 ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	534
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	415
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	187
d Subtotal. Add lines 6a , 6b , and 6c		6d	602
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	602
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	591
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	20
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2S 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

A Name of plan <u>OLSON & CO., INC. 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OLSON & CO., INC.</u>	D Employer Identification Number (EIN) <u>41-1730124</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

04-2647786

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

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

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

NFP SECURITIES

4350 BAKER ROAD
SUITE 250
MINNETONKA, MN 55343

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 72	NONE - BROKER	37320	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

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

NEWPORT RETIREMENT SERVICES

62-1868111

(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?
12 15 37 50 60 64	NONE - PRIOR RECORDKEEPER	8159	Yes ☒ No ☐	Yes ☐ No ☒	47200	Yes ☐ No ☒

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

WILMINGTON TRUST

51-0099033

(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?
12 19 65	NONE - PRIOR TRUST	0	Yes ☒ No ☐	Yes ☒ No ☐	7162	Yes ☐ No ☒

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60	RECORDKEEPER	0	Yes ☒ No ☐	Yes ☒ No ☐	0	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (d) Enter name and EIN (address) of source of indirect compensation </div> <div style="width: 40%;"> (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. </div> </div>		
ALZGI NFJ SMCPVL IS - BOSTON FINAN 330 W. 9TH STREET KANSAS CITY, MO 66160	0.10%	
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (a) Enter service provider name as it appears on line 2 </div> <div style="width: 20%;"> (b) Service Codes (see instructions) </div> <div style="width: 20%;"> (c) Enter amount of indirect compensation </div> </div>		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (d) Enter name and EIN (address) of source of indirect compensation </div> <div style="width: 40%;"> (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. </div> </div>		
COL/ACORN INTL R5 - COLUMBIA MGT I 04-3156901	0.10%	
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (a) Enter service provider name as it appears on line 2 </div> <div style="width: 20%;"> (b) Service Codes (see instructions) </div> <div style="width: 20%;"> (c) Enter amount of indirect compensation </div> </div>		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> (d) Enter name and EIN (address) of source of indirect compensation </div> <div style="width: 40%;"> (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. </div> </div>		
EAGLE SM CAP GRTH I - JPMORGAN INV J.P. MORGAN INVESTOR SERVICES CO. BOSTON, MA 02108	0.15%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>JH DSCPL VAL MDCP I - JOHN HANCOCK</p> <p>01-0233346</p>		
<p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.10%</p>		
<p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>		
<p style="text-align: center;">(b) Service Codes (see instructions)</p> <p style="text-align: center;">60</p>		
<p style="text-align: center;">(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p>		
<p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>PIF EQUITY INC INST - PRINCIPAL SH 711 HIGH ST DES MOINES, IA 50392</p>		
<p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.10%</p>		
<p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>		
<p style="text-align: center;">(b) Service Codes (see instructions)</p> <p style="text-align: center;">60</p>		
<p style="text-align: center;">(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p>		
<p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>PIM REAL RETURN INST - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266</p>		
<p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.03%</p>		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
PIM TOTAL RT INST - BOSTON FINANCI P.O. BOX 8480 BOSTON, MA 02266	0.03%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>OLSON & CO., INC. 401(K) RETIREMENT PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OLSON & CO., INC.</u>		D Employer Identification Number (EIN) <u>41-1730124</u>

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	23742	0
(2) Participant contributions.....	1b(2)	79589	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	588395	593656
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	42803	35473
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	12772408	17977318
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	13506937	18606447

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	13506937	18606447
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	747429	
(B) Participants	2a(1)(B)	2577513	
(C) Others (including rollovers)	2a(1)(C)	313717	
(2) Noncash contributions	2a(2)	0	3638659
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	2239	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2239
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	531549	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		531549
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2314246
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		6486693

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1374007	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1374007
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	13176	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		13176
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1387183

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5099510
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: **KPMG, LLP**

(2) EIN: **13-5565207**

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

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

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

A Name of plan <u>OLSON & CO., INC. 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OLSON & CO., INC.</u>	D Employer Identification Number (EIN) <u>41-1730124</u>

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
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): <u>04-6568107</u> <u>27-1228437</u> 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 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.
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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): _____



OLSON & CO., INC. 401(k) RETIREMENT PLAN

Financial Statements and Supplemental Schedule

December 31, 2013 and 2012

(With Independent Auditors' Report Thereon)

OLSON & CO., INC. 401(k) RETIREMENT PLAN

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KPMG LLP
4200 Wells Fargo Center
90 South Seventh Street
Minneapolis, MN 55402

Independent Auditors' Report

The Plan Administrator
Olson & Co., Inc. 401(k) Retirement Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Olson & Co., Inc. 401(k) Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note 3 to the financial statements, which was certified by Wilmington Trust Company and Fidelity Investments, the trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Fidelity Investments held the Plan's investment assets and executed investment transactions from December 1, 2013 to December 31, 2013, and that Wilmington Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2012 and for the period from January 1, 2012 to November 30, 2013. The plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2013 and 2012 that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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



Other Matter

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

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

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

/s/ KPMG LLP

Minneapolis, Minnesota
October 14, 2014

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets:		
Investments (at fair value):		
Money market fund	\$ 593,656	588,395
Mutual funds	<u>17,977,318</u>	<u>12,772,408</u>
Total investments	<u>18,570,974</u>	<u>13,360,803</u>
Receivables:		
Employer match contributions	—	23,742
Employee deferral contributions	—	79,589
Notes receivable from participants	<u>35,473</u>	<u>42,803</u>
Total receivables	<u>35,473</u>	<u>146,134</u>
Net assets available for benefits	<u>\$ 18,606,447</u>	<u>13,506,937</u>

See accompanying notes to financial statements.

OLSON & CO., INC. 401(k) RETIREMENT PLAN
Statements of Changes in Net Assets Available for Benefits
Years ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions to (deductions from) net assets available for benefits attributable to:		
Investment income:		
Net appreciation in fair value of investments	\$ 2,314,246	1,007,202
Interest and dividends	531,549	367,396
Interest income on notes receivable from participants	2,239	1,844
Total investment income	<u>2,848,034</u>	<u>1,376,442</u>
Contributions:		
Employer match	747,429	723,674
Employee deferral	2,577,513	2,333,634
Transfer of assets from merged plan	—	1,652,303
Rollover contributions	313,717	313,431
Total contributions	<u>3,638,659</u>	<u>5,023,042</u>
Benefits paid to participants	(1,374,007)	(1,522,011)
Administrative expenses	<u>(13,176)</u>	<u>(3,716)</u>
Net increase	5,099,510	4,873,757
Net assets available for benefits:		
Beginning of year	<u>13,506,937</u>	<u>8,633,180</u>
End of year	<u><u>\$ 18,606,447</u></u>	<u><u>13,506,937</u></u>

See accompanying notes to financial statements.

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(1) Description of the Plan

The following description of Olson & Co., Inc. (the Company) 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined-contribution plan established January 1, 2000. The Plan has been amended and restated throughout the years to comply with tax legislation, and most recently restated effective January 1, 2009 and amended effective November 24, 2010. The Plan covers all employees of the Company except temporary employees and interns. Employees who have attained age 21 and completed one month of service are eligible to participate in the deferral source of the Plan. Employees who have attained age 21 and completed one year of service (1,000 hours) are eligible to participate in the Company match and profit sharing contributions of the Plan. The Plan entry dates are the first day of the month following the attainment of the eligibility requirements. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

(b) Contributions

The Plan includes a salary deferral arrangement allowed under Section 401(k) of the Internal Revenue Code (IRC). Eligible participants are permitted to elect to have a percentage, limited by plan provisions, of their compensation contributed as pretax or Roth after tax 401(k) contributions to the Plan subject to a maximum of \$17,500 and \$17,000 in 2013 and 2012, respectively. Participants age 50 or older are allowed to make catch-up contributions of up to \$5,500 in 2013 and 2012. Eligible participants automatically defer 6% unless the participant makes an election to the contrary. The Company may elect to contribute a matching contribution on employee deferrals on a discretionary basis as determined by the Company. The Company contributed matching contributions equal to 3% of the elective deferrals up to 6% of eligible compensation for the years ended December 31, 2013 and 2012. In addition, the Company may elect to contribute a profit sharing contribution on a discretionary basis as determined by the Company. In order to receive the profit sharing contribution, a participant must be employed by the Company on the last day of the plan year. There was no Company profit sharing contribution for the years ended December 31, 2013 or 2012. The Plan also allows participants to make rollover contributions from other qualified plans.

(c) Plan Merger

Net assets totaling \$1,652,303, consisting of cash, mutual funds, and notes receivable, were transferred in January 2012 from Olson PR, LLC. On November 30, 2010, Dig Communications LLC, dba Olson PR (Dig) was acquired by Olson by way of merger and acquired 100% of the issued and outstanding membership units. The Plan was merged into the existing Olson Plan effective January 1, 2012.

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(d) Participant Accounts

Each participant's account is credited with the participant's salary deferral, the Company's matching contribution and allocations of (a) the Company's profit sharing contribution and (b) plan earnings or losses, and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined. Income is allocated daily based on the shares in the participant's account.

(e) Vesting

Participants are immediately 100% vested in their own contributions and rollovers, plus actual earnings thereon. Vesting in the Company's matching and discretionary profit sharing contributions, plus actual earnings thereon, are subject to a five-year graded vesting schedule. A participant is fully vested upon reaching normal retirement age, death, or disability.

(f) Forfeited Accounts

Forfeited nonvested accounts are used to reduce future Company matching or discretionary profit sharing contributions. Forfeitures used to reduce Company matching contributions for the years ended December 31, 2013 and 2012 totaled \$44,289 and \$38,537, respectively. Remaining forfeited nonvested accounts that have not been used to reduce future contributions as of December 31, 2013 and 2012 totaled \$1,298 and \$203, respectively.

(g) Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1 up to a maximum equal to the lesser of \$50,000 or 50% of their account balances. Notes receivable from participants are secured by the balances in the participants account and bear interest at rates equal to the prime rate as published by the *Wall Street Journal* for the last business day of the calendar month. Principal and interest are paid through payroll deductions.

(h) Benefit Payments

The benefit to which a participant is entitled is the benefit that can be provided by the participant's account. Upon termination of service, death, disability, or retirement (age 65), the participant will receive the value of the vested interest in his or her account in the form of a lump-sum or installment payment. The Plan allows hardship distributions subject to plan provisions. If a participant terminates employment and the participant's account balance does not exceed \$1,000, the plan administrator will authorize the benefit payment without the participant's consent.

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(b) *Investment Valuation and Income Recognition*

The Plan's investments are valued at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Plan's investments in mutual funds and money market funds are valued at the net asset value of shares held by the Plan at year-end, which is determined using quoted market price.

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

(c) *Administrative Expenses*

The Company pays certain administrative expenses on behalf of the Plan.

(d) *Benefit Payments*

Benefit payments are recorded when paid.

(e) *Use of Estimates*

The preparation of financial statements in conformity with GAAP requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

(3) *Certification of Investment Information*

The Company changed Trustees on November 30, 2013, from Wilmington Trust Company to Fidelity Investments. The Trustees have provided the plan administrator with certifications as to the completeness and accuracy at December 31, 2013 and 2012 of the fair value of plan assets held by the Trustees aggregating \$18,570,974 and \$13,360,803, respectively, the carrying value of notes receivable from participants aggregating \$35,473 and \$42,803, respectively, and investment income, including net appreciation in fair value of such assets, of \$2,848,034 and \$1,376,442, respectively. These amounts are included in the accompanying financial statements, notes to the financial statements, and the supplemental schedule of the Plan based on such certifications of the Trustees.

(4) *Fair Value Measurement*

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair market value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the valuation methodologies used at December 31, 2013 or 2012.

Investments are reported at fair value on a recurring basis in the statements of net assets available for benefits. The following methods and assumptions were used to estimate the fair values:

Money market funds – The fair value of money market funds is determined based on the underlying market value of securities held in the funds as determined by the trust fund manager.

Mutual funds – These investments consist of various publicly traded mutual funds. The fair values are based on the closing price reported in the active market in which the individual securities are traded.

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

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

The following tables set forth the Plan's assets at fair value as of December 31, 2013 and 2012:

Assets at fair value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 593,656	—	—	593,656
Mutual funds:				
Growth funds	3,619,204	—	—	3,619,204
International funds	3,220,613	—	—	3,220,613
Bond funds	3,962,106	—	—	3,962,106
Real estate fund	577,428	—	—	577,428
Blend funds	3,437,017	—	—	3,437,017
Value funds	3,160,950	—	—	3,160,950
Total mutual funds	17,977,318	—	—	17,977,318
Total investments at fair value	\$ 18,570,974	—	—	18,570,974

Assets at fair value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 588,395	—	—	588,395
Mutual funds:				
Growth funds	1,979,416	—	—	1,979,416
International funds	2,298,278	—	—	2,298,278
Bond funds	3,194,444	—	—	3,194,444
Real estate fund	462,515	—	—	462,515
Blend funds	2,667,277	—	—	2,667,277
Value funds	2,170,478	—	—	2,170,478
Total mutual funds	12,772,408	—	—	12,772,408
Total investments at fair value	\$ 13,360,803	—	—	13,360,803

For the years ended December 31, 2013 and 2012, the Plan held no assets in which significant unobservable inputs (Level 3) were used in determining fair value. The Plan did not have any significant transfers between levels during the periods.

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(5) Significant Investments

The following investments represent 5% or more of the Plan's net assets available for benefits as of December 31:

	2013	2012
Columbia Large Cap Index Fund *	\$ —	841,760
Goldman Sachs Mid Value Fund *	—	748,607
Mainstay Large Cap Growth R1 *	—	1,330,045
PIMCO Total Return A *	—	2,390,090
Principal Equity Income I *	—	952,010
Amer Funds Europac R3 *	—	1,852,188
Fidelity Spartan 500 Index Fund *	1,302,219	—
Amer Funds Europac R6 *	2,611,240	—
John Hancock Disciplined Value Mid Cap *	1,094,482	—
Mainstay Large Cap Growth R6 *	2,055,320	—
Principal Equity Income Institutional *	1,401,878	—
Janus Enterprise Fund N *	930,999	—
PIMCO Total Return Institutional *	2,993,209	—

* Investment represents less than 5% of the Plan's net assets available for benefits.

(6) Risks and Uncertainties

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

(7) Plan Termination

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

(8) Plan Tax Status

The Plan is placing reliance on an opinion letter dated March 31, 2008 received from the Internal Revenue Service on the prototype plan indicating that the Plan is designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the opinion letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

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 Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

(9) Party-in-Interest Transactions

Transactions resulting in plan assets being transferred to or used by a related party are prohibited under ERISA unless a specific exemption applies. The Trustees are parties in interest as a result of its investing plan assets in its mutual funds. However, such transactions are exempt under Section 408(b)(8) and are not prohibited by ERISA.

(10) Subsequent Events

The Plan has evaluated subsequent events from the statement of net assets available for benefits date, and determined there were no other items to disclose through October 14, 2014, the date the financial statements were available to be issued.

Schedule 1

OLSON & CO., INC. 401(k) RETIREMENT PLAN

E.I.N. 41-1730124 Plan No. 001

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

December 31, 2013

Identity of issuer, borrower, lessor, or similar party	Description of investment	Cost value	Current value
Money market fund:			
Vanguard	Prime Money Market Fund Investor Class	\$ **	593,656
Mutual funds:			
Vanguard	REIT Index Fund Signal Shares	**	577,428
Columbia	Acorn International Fund Class R5	**	609,373
Fidelity	Spartan 500 Index Fund	**	1,302,219
JP Morgan	US Equity Fund Class R6	**	836,071
American Funds	Euro Pacific Growth Fund Class R-6	**	2,611,240
Eagle	Eagle Small Cap Growth Fund Class I	**	632,885
John Hancock	Disciplined Value Mid Cap Fund Class I	**	1,094,482
Mainstay	Large Cap Growth Fund Class R6	**	2,055,320
PIMCO	Real Return Fund Institutional Class	**	561,259
Principal Investors	Equity Income Fund Institutional Class	**	1,401,878
Vanguard	Small Cap Index Fund Signal Shares	**	647,819
Vanguard	Mid Cap Index Fund Signal Shares	**	619,170
Allianz NFJ	Small Cap Value Fund Institutional Class	**	664,590
Janus Advisor	Enterprise Fund Class N	**	930,999
Janus Advisor	Balanced Fund Class N	**	31,738
Vanguard	GNMA Fund Admiral Shares	**	407,638
PIMCO	Total Return Fund Institutional Class	**	2,993,209
Total mutual funds			<u>17,977,318</u>
Total investments			18,570,974
* Notes receivable from participant	Note receivable from participant (maturing 2020) at interest rate of 4.25%		<u>35,473</u>
Total investments and notes receivable		\$	<u><u>18,606,447</u></u>

* Denotes a party in interest to the Plan

** Cost omitted for participant-directed accounts

The above data is based upon or developed from information certified as complete and accurate by the Trustee of the Plan.

See accompanying independent auditors' report.



OLSON & CO., INC. 401(k) RETIREMENT PLAN

Financial Statements and Supplemental Schedule

December 31, 2013 and 2012

(With Independent Auditors' Report Thereon)

OLSON & CO., INC. 401(k) RETIREMENT PLAN

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KPMG LLP
4200 Wells Fargo Center
90 South Seventh Street
Minneapolis, MN 55402

Independent Auditors' Report

The Plan Administrator
Olson & Co., Inc. 401(k) Retirement Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Olson & Co., Inc. 401(k) Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note 3 to the financial statements, which was certified by Wilmington Trust Company and Fidelity Investments, the trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Fidelity Investments held the Plan's investment assets and executed investment transactions from December 1, 2013 to December 31, 2013, and that Wilmington Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2012 and for the period from January 1, 2012 to November 30, 2013. The plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2013 and 2012 that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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



Other Matter

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

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

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

/s/ KPMG LLP

Minneapolis, Minnesota
October 14, 2014

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets:		
Investments (at fair value):		
Money market fund	\$ 593,656	588,395
Mutual funds	<u>17,977,318</u>	<u>12,772,408</u>
Total investments	<u>18,570,974</u>	<u>13,360,803</u>
Receivables:		
Employer match contributions	—	23,742
Employee deferral contributions	—	79,589
Notes receivable from participants	<u>35,473</u>	<u>42,803</u>
Total receivables	<u>35,473</u>	<u>146,134</u>
Net assets available for benefits	<u>\$ 18,606,447</u>	<u>13,506,937</u>

See accompanying notes to financial statements.

OLSON & CO., INC. 401(k) RETIREMENT PLAN
Statements of Changes in Net Assets Available for Benefits
Years ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions to (deductions from) net assets available for benefits attributable to:		
Investment income:		
Net appreciation in fair value of investments	\$ 2,314,246	1,007,202
Interest and dividends	531,549	367,396
Interest income on notes receivable from participants	2,239	1,844
Total investment income	<u>2,848,034</u>	<u>1,376,442</u>
Contributions:		
Employer match	747,429	723,674
Employee deferral	2,577,513	2,333,634
Transfer of assets from merged plan	—	1,652,303
Rollover contributions	313,717	313,431
Total contributions	<u>3,638,659</u>	<u>5,023,042</u>
Benefits paid to participants	(1,374,007)	(1,522,011)
Administrative expenses	<u>(13,176)</u>	<u>(3,716)</u>
Net increase	5,099,510	4,873,757
Net assets available for benefits:		
Beginning of year	<u>13,506,937</u>	<u>8,633,180</u>
End of year	<u>\$ 18,606,447</u>	<u>13,506,937</u>

See accompanying notes to financial statements.

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(1) Description of the Plan

The following description of Olson & Co., Inc. (the Company) 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined-contribution plan established January 1, 2000. The Plan has been amended and restated throughout the years to comply with tax legislation, and most recently restated effective January 1, 2009 and amended effective November 24, 2010. The Plan covers all employees of the Company except temporary employees and interns. Employees who have attained age 21 and completed one month of service are eligible to participate in the deferral source of the Plan. Employees who have attained age 21 and completed one year of service (1,000 hours) are eligible to participate in the Company match and profit sharing contributions of the Plan. The Plan entry dates are the first day of the month following the attainment of the eligibility requirements. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

(b) Contributions

The Plan includes a salary deferral arrangement allowed under Section 401(k) of the Internal Revenue Code (IRC). Eligible participants are permitted to elect to have a percentage, limited by plan provisions, of their compensation contributed as pretax or Roth after tax 401(k) contributions to the Plan subject to a maximum of \$17,500 and \$17,000 in 2013 and 2012, respectively. Participants age 50 or older are allowed to make catch-up contributions of up to \$5,500 in 2013 and 2012. Eligible participants automatically defer 6% unless the participant makes an election to the contrary. The Company may elect to contribute a matching contribution on employee deferrals on a discretionary basis as determined by the Company. The Company contributed matching contributions equal to 3% of the elective deferrals up to 6% of eligible compensation for the years ended December 31, 2013 and 2012. In addition, the Company may elect to contribute a profit sharing contribution on a discretionary basis as determined by the Company. In order to receive the profit sharing contribution, a participant must be employed by the Company on the last day of the plan year. There was no Company profit sharing contribution for the years ended December 31, 2013 or 2012. The Plan also allows participants to make rollover contributions from other qualified plans.

(c) Plan Merger

Net assets totaling \$1,652,303, consisting of cash, mutual funds, and notes receivable, were transferred in January 2012 from Olson PR, LLC. On November 30, 2010, Dig Communications LLC, dba Olson PR (Dig) was acquired by Olson by way of merger and acquired 100% of the issued and outstanding membership units. The Plan was merged into the existing Olson Plan effective January 1, 2012.

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(d) Participant Accounts

Each participant's account is credited with the participant's salary deferral, the Company's matching contribution and allocations of (a) the Company's profit sharing contribution and (b) plan earnings or losses, and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined. Income is allocated daily based on the shares in the participant's account.

(e) Vesting

Participants are immediately 100% vested in their own contributions and rollovers, plus actual earnings thereon. Vesting in the Company's matching and discretionary profit sharing contributions, plus actual earnings thereon, are subject to a five-year graded vesting schedule. A participant is fully vested upon reaching normal retirement age, death, or disability.

(f) Forfeited Accounts

Forfeited nonvested accounts are used to reduce future Company matching or discretionary profit sharing contributions. Forfeitures used to reduce Company matching contributions for the years ended December 31, 2013 and 2012 totaled \$44,289 and \$38,537, respectively. Remaining forfeited nonvested accounts that have not been used to reduce future contributions as of December 31, 2013 and 2012 totaled \$1,298 and \$203, respectively.

(g) Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1 up to a maximum equal to the lesser of \$50,000 or 50% of their account balances. Notes receivable from participants are secured by the balances in the participants account and bear interest at rates equal to the prime rate as published by the *Wall Street Journal* for the last business day of the calendar month. Principal and interest are paid through payroll deductions.

(h) Benefit Payments

The benefit to which a participant is entitled is the benefit that can be provided by the participant's account. Upon termination of service, death, disability, or retirement (age 65), the participant will receive the value of the vested interest in his or her account in the form of a lump-sum or installment payment. The Plan allows hardship distributions subject to plan provisions. If a participant terminates employment and the participant's account balance does not exceed \$1,000, the plan administrator will authorize the benefit payment without the participant's consent.

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(b) *Investment Valuation and Income Recognition*

The Plan's investments are valued at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Plan's investments in mutual funds and money market funds are valued at the net asset value of shares held by the Plan at year-end, which is determined using quoted market price.

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

(c) *Administrative Expenses*

The Company pays certain administrative expenses on behalf of the Plan.

(d) *Benefit Payments*

Benefit payments are recorded when paid.

(e) *Use of Estimates*

The preparation of financial statements in conformity with GAAP requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

(3) *Certification of Investment Information*

The Company changed Trustees on November 30, 2013, from Wilmington Trust Company to Fidelity Investments. The Trustees have provided the plan administrator with certifications as to the completeness and accuracy at December 31, 2013 and 2012 of the fair value of plan assets held by the Trustees aggregating \$18,570,974 and \$13,360,803, respectively, the carrying value of notes receivable from participants aggregating \$35,473 and \$42,803, respectively, and investment income, including net appreciation in fair value of such assets, of \$2,848,034 and \$1,376,442, respectively. These amounts are included in the accompanying financial statements, notes to the financial statements, and the supplemental schedule of the Plan based on such certifications of the Trustees.

(4) *Fair Value Measurement*

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

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OLSON & CO., INC. 401(k) RETIREMENT PLAN

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OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

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OLSON & CO., INC. 401(k) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2013 and 2012

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Schedule 1

OLSON & CO., INC. 401(k) RETIREMENT PLAN

E.I.N. 41-1730124 Plan No. 001

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

December 31, 2013

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Eagle	Eagle Small Cap Growth Fund Class I	**	632,885
John Hancock	Disciplined Value Mid Cap Fund Class I	**	1,094,482
Mainstay	Large Cap Growth Fund Class R6	**	2,055,320
PIMCO	Real Return Fund Institutional Class	**	561,259
Principal Investors	Equity Income Fund Institutional Class	**	1,401,878
Vanguard	Small Cap Index Fund Signal Shares	**	647,819
Vanguard	Mid Cap Index Fund Signal Shares	**	619,170
Allianz NFJ	Small Cap Value Fund Institutional Class	**	664,590
Janus Advisor	Enterprise Fund Class N	**	930,999
Janus Advisor	Balanced Fund Class N	**	31,738
Vanguard	GNMA Fund Admiral Shares	**	407,638
PIMCO	Total Return Fund Institutional Class	**	2,993,209
Total mutual funds			<u>17,977,318</u>
Total investments			18,570,974
* Notes receivable from participant	Note receivable from participant (maturing 2020) at interest rate of 4.25%		<u>35,473</u>
Total investments and notes receivable		\$	<u><u>18,606,447</u></u>

* Denotes a party in interest to the Plan

** Cost omitted for participant-directed accounts

The above data is based upon or developed from information certified as complete and accurate by the Trustee of the Plan.

See accompanying independent auditors' report.