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
AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/2001

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

AMERICAN INTEGRATED SERVICES, INC.

P.O. BOX 92316
LONG BEACH, CA 90809-2316

2b Employer Identification Number (EIN)
95-4698255

2c Sponsor's telephone number
310-522-1168

2d Business code (see instructions)
327900

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	GARY RUNNELLS
	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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	187
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**	145
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	58
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	203
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	203
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	152
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	19
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 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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN INTEGRATED SERVICES, INC.

D Employer Identification Number (EIN)
95-4698255

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	PHQ861	159	01/01/2013	12/31/2013

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
12577	2435

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

AXA NETWORK LLC
4251 CRUMS MILL ROAD
HARRISBURG, PA 17112

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12577	0	0	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

VF ASSOCS INC
98 OLD EAGLE SCHOOL RD, SUITE 1206
WAYNE, PA 19087

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	2435	FEES	7

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	2375438
5	Current value of plan's interest under this contract in separate accounts at year end	5	3149109

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ FIXED ACCOUNT INVESTMENT FUNDS

b	Balance at the end of the previous year			7b	2068132
c	Additions: (1) Contributions deposited during the year	7c(1)	382174		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	67221		
	(4) Transferred from separate account	7c(4)	123848		
	(5) Other (specify below)	7c(5)	240200		
	▶ LOAN REPAYMENTS				
	(6) Total additions			7c(6)	813443
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	2881575
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	148005		
	(2) Administration charge made by carrier	7e(2)	125		
	(3) Transferred to separate account	7e(3)	278046		
	(4) Other (specify below)	7e(4)	79960		
	▶ LOAN DISBURSEMENTS				
	(5) Total deductions			7e(5)	506136
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	2375439

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision)	**b** ☐ Dental	**c** ☐ Vision	**d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness)	**f** ☐ Long-term disability	**g** ☐ Supplemental unemployment	**h** ☐ Prescription drug
i ☐ Stop loss (large deductible)	**j** ☐ HMO contract	**k** ☐ PPO contract	**l** ☐ Indemnity contract
m ☐ Other (specify) ▶			

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

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

A Name of plan
AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN INTEGRATED SERVICES, INC.

D Employer Identification Number (EIN)
95-4698255

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

ING LIFE INSURANCE & ANNUITY CO.
1 ORANGE WAY
WINDSOR, CT 06095

71-0294708

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

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

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

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

ING MUTUAL FUNDS

7337 E. DOUBLETREE RANCH ROAD
SCOTTDALE, AZ 85258

95-4516049

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52 63	N/A	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [ ] No [X]

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

ING FINANCIAL ADVISERS

ONE ORANGE WAY
WINDSOR, CT 06095

06-1375177

(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	N/A	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [ ] No [X]

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

AMERICAN FUNDS

PO BOX 6007
INDIANAPOLIS, IN 46206-6007

95-1411037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52 63	N/A	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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(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
AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
AMERICAN INTEGRATED SERVICES, INC.

D Employer Identification Number (EIN)
95-4698255

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: VARIABLE INVESTMENT FUNDS

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY

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)
71-0294708-000	P	2375438

a Name of MTIA, CCT, PSA, or 103-12 IE: FIXED ACCOUONT INVESTMENT FUNDS

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY 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)
71-0294708-000	P	3149109

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
AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN INTEGRATED SERVICES, INC.

D Employer Identification Number (EIN)
95-4698255

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)	0	499993
(2) Participant contributions	1b(2)	26696	25604
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(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)	202802	199590
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	2479138	3149109
(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)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	2248792	2438155
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	4957428	6312451
	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 through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4957428	6312451

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)	499993	
	(B) Participants	2a(1)(B)	381082	
	(C) Others (including rollovers)	2a(1)(C)	166210	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1047285
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)	7689	
	(F) Other	2b(1)(F)	67221	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		74910
	(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)	0	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(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)		397831
(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)		0
c Other income	2c		1947
d Total income. Add all **income** amounts in column (b) and enter total	2d		1521973
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	148005	
(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)		148005
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)	18945	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		18945
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		166950
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1355023
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: ELLS CPAS & BUSINESS ADVISORS **(2)** EIN: 95-2771605

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		456666
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		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?	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
AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN INTEGRATED SERVICES, INC.

D Employer Identification Number (EIN)
95-4698255

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): 71-0294708 91-2112170

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: 00% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

AMERICAN INTEGRATED SERVICES, INC.
401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
& INDEPENDENT AUDITORS' REPORT
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012 (UNAUDITED)

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CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

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Santa Ana, California 92701
T: 714.569.1000 | F: 714.542.1040
www.ellscpas.com

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
American Integrated Services, Inc. 401(k) Profit Sharing Plan
Wilmington, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of American Integrated Services, Inc. 401(k) Profit Sharing Plan (the "Plan") which comprise the statements of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did

Not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Report on Compiled Financial Statements

We have compiled the accompanying statement of net assets available for benefits of American Integrated Services, Inc. 401(k) Profit Sharing Plan as of December 31, 2012. We have not audited or reviewed the accompanying 2012 financial statement and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with accounting principles generally accepted in the United States of America.

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

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

Other Matter — Supplemental Schedules

The supplemental schedules of (1) *Schedule H, Line 4a-Schedule of Delinquent Participant Contributions* and (2) *Schedule H, line 4i-Schedule of Assets (Held at End of Year)* are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

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

ELLS Cpas & Business Advisors

Santa Ana, California
October 14, 2014

AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012 (UNAUDITED)

	2013	(Unaudited and Restated) 2012
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Pooled separate accounts	$ 3,149,109	$ 2,479,138
ING Fixed Account	2,438,155	2,248,792
	5,587,264	4,727,930
RECEIVABLES		
Employee Deferral Contributions	25,604	26,696
Employer Safe Harbor Contributions	328,672	-
Employer Profit Sharing Contributions	171,321	-
Notes receivable from participants	199,590	202,802
	725,187	229,498
	6,312,451	4,957,428
LIABILITIES		
Refundable excess contributions payable	11,354	11,354
NET ASSETS AVAILABLE FOR BENEFITS	$ 6,301,097	$ 4,946,074

See independent auditors' report and notes to financial statements.

AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income (loss):		
Investment income and net appreciation in fair value of investments	$	397,830
Interest		67,221
		465,051
Other income		
Interest income on notes receivable from participants		7,689
Other		1,947
		9,636
Contributions:		
Employer Safe Harbor Contributions		328,672
Employer Profit Sharing Contributions		171,321
Participant		381,082
Rollover		166,211
		1,047,286
TOTAL ADDITIONS TO NET ASSETS		1,521,973
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants		148,005
Administrative expenses		18,945
TOTAL DEDUCTIONS FROM NET ASSETS		166,950
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		1,355,023
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR		4,946,074
END OF YEAR	$	6,301,097

See independent auditors' report and notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following description of the American Integrated Services, Inc. 401(k) Profit Sharing Plan ("Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that is sponsored by American Integrated Services, Inc. ("Company") for its employees. The Plan is intended to satisfy all of the requirements to be a qualified plan plan under the appropriate provisions of the Internal Revenue Code ("IRC") and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), and initially became effective on April 1, 2001. The Plan Document was amended and restated on April 1, 2009.

Company Employees who are at least 21 years of age and have completed six months of service with 500 or more hours are eligible to participate in the Plan. However, leased employees, employees who are covered by a collective bargaining agreement, and certain non-resident alien employees are excluded from Plan participation. Entry dates for new Plan participants are January 1st and July 1st.

Plan Administration

The Company is the Plan Administrator, ING Life Insurance and Annuity Company is the Plan's custodian ("Custodian" or "ING"), and an officer of the Company is the Plan's trustee.

Contributions

Each participant may elect to make deferral contributions ("Deferral Contributions") to the Plan by contributing a prescribed percentage of his or her compensation or a fixed dollar amount, subject to certain IRC limitations, up to a maximum amount of $17,500 for the 2013 Plan year. Participants who are 50 years of age or older and have met the IRC annual deferral limit may contribute catch-up contributions of up to $5,500 for 2013. Participants may also contribute amounts representing distributions from other qualified plans.

Under the Plan provisions, upon notice, the Company may make Safe Harbor Employer Contributions (as defined) equal to 3% of the participant's compensation. If the Company elects to make Safe Harbor Employer Contributions, certain "safe harbor" requirements under the IRC may be satisfied,

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

in which case, certain annual non-discrimination tests are not required for that year. For the year ended December 31, 2013, the Safe Harbor Matching Contributions totaled $328,672.

In addition to the Safe Harbor Employer Contributions, the Plan allows the Company's to make an annual discretionary profit sharing contribution ("Profit Sharing Contribution") and qualified nonelective contributions ("QNEC Contributions"). Participants are required to have at least 1,000 hours of service and be employed by the Company on the last day of the Plan year to be eligible to receive a Profit Sharing Contribution. QNEC Contributions are allocated to non-highly compensated employees to assist the Plan in passing certain annual IRC non-discrimination tests. For the Plan year ended December 31, 2013, the Profit Sharing Contributions totaled $171,321.

Participants direct the investment of their contributions and their allocations of employer contributions into various investment options offered by the Custodian.

Participant Accounts

Each participant's account is credited with the participant's contributions, and allocations of the employer contributions, if any, and Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled, is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their Deferral Contributions, QNEC Contributions and Safe Harbor Employer Contributions and earnings thereon. The Company's Profit Sharing Contributions and earnings thereon vest in accordance with the following schedule:

Years of Service	Percentage
1	20%
2	40%
3	60%
4	80%
5 or more	100%

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

Participants who are still employed with the Company on or after the date of reaching the normal retirement age (as defined by the Plan) will be 100% vested in their Profit Sharing Contributions and earnings thereon.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance, whichever is less. Such loans are secured by the balance in the participant's account. The annual rate of interest charged on the loans based upon Prime Interest Rate (as defined), plus 1%. All loans, other than loans made for the purpose of acquiring the principal residence of the participant, are required to be repaid within five years and amortized on a substantially level basis. Loan repayments are generally made through payroll deductions. Each participant may only have one loan outstanding at any time.

Payment of Benefits

The Plan provides for the payment of benefits to the participant (or, if applicable, the beneficiary) at retirement, disability, death, financial hardship or termination of employment. In service distributions are also available to those participants who are disabled or are age 59½ or older. Participants who qualify for distributions will receive their benefits as a lump sum cash distribution. The benefit to which a participant is entitled is the benefit that can be provided solely from the participant's vested account balance.

If upon termination, a participant's vested benefit is $1,000 or less, it will be distributed as a lump sum as soon as practicable.

Forfeitures

Forfeitures of Profit Sharing Contributions can occur if a participant terminates employment before becoming fully vested in such contributions. Forfeited balances may be used to reduce employer contributions and/or pay for administrative fees incurred by the Plan. At December 31, 2013 and 2012 unallocated forfeited balances totaled $25,272 and $35,614 (unaudited), respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value as described in Note 3. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income are recorded on an accrual basis. Net appreciation includes the Plan's gains and losses on investments sold during the year as well as those held as of December 31, 2013.

Through the Plan's group annuity contract with the Custodian, the Plan has investments in ING's Fixed Account ("Fixed Account"). The Plan accounts for investments in the Fixed Account in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 962, *Plan Accounting – Defined Contribution Plans* ("ASC 962"). ASC 962 generally requires the reporting of all investment contracts held by a defined contribution plan at fair value, and for fully benefit-responsive contracts the reporting of the adjustment from fair value to contract value in the statement of net assets available for benefits, as well as certain disclosures. The Plan's investments in the Fixed Account are not considered to be fully benefit-responsive.

Investments in the Fixed Account are maintained with ING in its general account, under the terms of the group annuity contract, and are guaranteed the return of principal plus interest over a defined term, provided all contributions remain in the account until the end of the guarantee period. The Fixed Account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein at the date of the financial statements. Actual results could differ from those estimates.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued interest. Delinquent notes receivable that are deemed by the Plan Administrator to be in default are treated as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3 – FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value Measurement*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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;
- 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.

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

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

The asset's 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.

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

Pooled separate accounts: Pooled separate accounts ("PSAs") are valued at their "accumulation unit value" ("AUV"). The separate account is valued daily as the number of accumulation units held multiplied by the AUV. The AUV is first established when a new fund starts (typically the beginning AUV is $10.00) and is then determined daily based on the net asset value of shares of the underlying fund, the fund's dividends and the Contract's separate account charges. The Plan's investments in pooled separate accounts are classified within Level 1 of the valuation hierarchy. The redemption frequency of each of these PSAs is daily, and there are no redemption restrictions and no unfunded commitments related to the Plan's investment in PSAs.

Fixed Account: The Plan's Fixed Account is classified as a Level 2 investment. The fair value of the Fixed Interest Fund is based upon the investment's daily credited rate and any market value adjustments or surrender charges that apply.

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

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

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

	Fair Value Measurements Using Input Type December 31, 2013			
INVESTMENTS	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Bond	$ 411,046	$ -	$ -	$ 411,046
Emerging Markets	260,716	-	-	260,716
Large Blend	377,288	-	-	377,288
Large Growth	701,329	-	-	701,329
Large Value	456,636	-	-	456,636
Mid-Cap Blend	206,207	-	-	206,207
Mid-Cap Growth	228,898	-	-	228,898
Money market	186,567	-	-	186,567
Real Estate	175,390	-	-	175,390
Small Cap Blend	145,032	-	-	145,032
	3,149,109	-	-	3,149,109
Fixed Account	-	2,438,155	-	2,438,155
	$ 3,149,109	$ 2,438,155	$ -	$ 5,587,264

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 (unaudited):

	Fair Value Measurements Using Input Type December 31, 2012			
INVESTMENTS	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Bond	$ 385,054	$ -	$ -	$ 385,054
Emerging Markets	230,739	-	-	230,739
Large Blend	294,120	-	-	294,120
Large Growth	481,299	-	-	481,299
Large Value	332,168	-	-	332,168
Mid-Cap Blend	133,805	-	-	133,805
Mid-Cap Growth	157,010	-	-	157,010
Money market	205,705	-	-	205,705
Real Estate	163,875	-	-	163,875
Small Cap Blend	95,363	-	-	95,363
	2,479,138	-	-	2,479,138
Fixed Account	-	2,248,792	-	2,248,792
	$ 2,479,138	$ 2,248,792	$ -	$ 4,727,930

NOTE 4 – INVESTMENTS

The following table presents the fair values of investments that represent 5% or more of the Plan's net assets as of December 31, 2013 and 2012:

	December 31, 2013	December 31, 2012 (Unaudited)
American Funds Growth Fnd R3-487	$ 538,848	$ 381,515
Fixed Account	2,438,155	2,248,792

During 2013, the Plan's investments (including gains and losses on investments purchased and sold, as well as held during the year) appreciated (depreciated) in value by $397,830, and as follows:

Pooled separate accounts	$ 515,773
Fixed Account	(117,943)
	$ 397,830

NOTE 5 – INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan administrator has elected the method of annual reporting permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodian has certified that the following data in the accompanying 2013 financial statements and supplemental *Schedule H, Line 4i, Schedule of Assets (Held at End of Year)* is complete and accurate:

Investments at fair value:	
Pooled separate accounts	$ 3,149,109
Guaranteed interest accounts	2,438,155
Investment income:	
Net appreciation in fair value of investments	397,830
Interest	67,221

NOTE 6 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in any employer contributions.

NOTE 7 – TAX STATUS

General

The Plan obtained its latest opinion letter dated March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC.

The Plan has been amended since receiving the determination letter. However, except for the matter described below regarding the Plan's 2012 discrimination testing, the Plan's administrator and tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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 tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan Administrator is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS and the Department of Labor. The Plan is subject to routine audits by taxing jurisdictions for tax years for which the applicable statutes of limitations have not expired; 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.

2012 Discrimination Tests and Refundable Excess Contributions Payable

In order to satisfy certain discrimination testing for 2012, the Plan elected to refund certain deferral contributions totaling $11,354 to certain highly compensated employees. During 2014 Plan management discovered that it did not refund the excess contributions from 2012 within the twelve month statutory period. As a result, the Sponsor intends to go through the Self-Correction Program offered by Internal Revenue Service ("IRS") to correct issue. As part of the Self-Correction Program, the Sponsor may have to make a QNEC Contribution;

NOTE 7 – TAX STATUS (CONT'D)

2012 Discrimination Tests and Refundable Excess Contributions Payable (Cont'd)

however, Plan management does not believe that the QNEC Contribution required will be material to the Plan's financial statements.

NOTE 8 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of pooled separate accounts managed by the Custodian, and the Plan also has investments in the Fixed Account which is an investment held in the general assets of the Custodian. Additionally, the Plan has loans with its participants. The Custodian and Plan participants are considered parties-interest under ERISA; however, these transactions qualify as exempt party-in-interest transactions.

NOTE 9 – RISKS AND UNCERTAINTIES

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

NOTE 10 – PROHIBITED TRANSACTIONS

During 2013, the Company failed to remit $456,666 of employee contributions and loan repayments within the required time as prescribed by the Department of Labor Regulations. The Department of Labor considers late remittance of employee contributions and loan repayments to be prohibited transactions. The Company is in the process of correcting the late deposits of employee contributions and intends to use the IRS's Self-Correction Program, and will remit to the Plan any lost earnings and pay the applicable excise taxes.

NOTE 11 – RECONCILATION TO FORM 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2013 and 2012:

NOTE 11 – RECONCILATION TO FORM 5500 (CONT'D)

	December 31,	
	2013	2012 (Unaudited)
Net assets available for benefits per financial statements	$ 6,301,097	$ 4,946,074
Excess contributions payable	11,354	11,354
Net assets available for benefits per Form 5500	$ 6,312,451	$ 4,957,428

NOTE 12 – RESTATEMENT (UNAUDITED)

The accompanying statement of net assets available for benefits as of December 31, 2012 has been restated to correct for certain errors from the statement as previously issued. The errors in the previously issued statement of net assets available for benefits as of December 31, 2012 are as follows:

- The Fixed Account was reported at $2,068,132, which was its contract value. Since the Fixed Account is not considered to be fully benefit-responsive, the Fixed Account is required to be reported at current value on the Form 5500, and at fair value on the statement of net assets available for benefits. The fair value of the Fixed Account at December 31, 2012 was $2,248,792, which is $180,660 greater than its contract value.

- Employee deferral contributions were reported at $32,180, but should have been $26,696, which is $5,484 less.

- Investments in pooled separate were reported at $2,474,138, but should have been $2,479,138, which is $5,000 greater.

NOTE 12 – RESTATEMENT (UNAUDITED) (CONT'D)

A summary of the adjustments from previously issued statement of net assets available for benefits as of December 31, 2012 are as follows:

	As Originally Reported	Adjustments	As Restated
ASSETS			
Investments, at fair value	$ 4,542,270	$ 185,660	$ 4,727,930
Receivables	32,180	(5,484)	26,696
Participant loan receivables	202,802		202,802
	4,777,252	180,176	4,957,428
LIABILITIES			
Refundable excess contribution payable	11,354	-	11,354
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,765,898	$ 180,176	$ 4,946,074

NOTE 13 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2014 the date financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

AMERICAN INTEGRATED SERVICES, INC. 401(K) PLAN
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2013

EIN: 95-4698255
Plan Number: 001

Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
	Check here if Late Participant Loan Repayments are included: X	Contributions Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2013	$ 456,666	$ -	$ 456,666	$ -	$ -

AMERICAN INTEGRATED SERVICES, INC. 401(k) PROFIT SHARING PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

EIN: 95-4698255
PLAN NUMBER: 001
FORM 5500, SCHEDULE H, PART IV, LINE 4i

(a)	(b) Identity of Issuer	(c) Description	Value
*	ING Life Insurance and Annuity Company	ING Money Market Portfolio I-003	$ 186,566
*	ING Life Insurance and Annuity Company	ING Strategic Alloc Moderate Port I-032	172,026
*	ING Life Insurance and Annuity Company	ING Index Plus SmallCap Portfolio I-052	145,032
*	ING Life Insurance and Annuity Company	Ariel Fund-187	206,207
*	ING Life Insurance and Annuity Company	Oppenheimer Developing Markets Fnd A-190	260,716
*	ING Life Insurance and Annuity Company	AllianceBern Growth and Income Fnd A-205	296,353
*	ING Life Insurance and Annuity Company	ING International Value Port I-228	160,283
*	ING Life Insurance and Annuity Company	TRowePrc Science & Technology Fd Adv-229	162,481
*	ING Life Insurance and Annuity Company	ING Real Estate Fund A-292	175,390
*	ING Life Insurance and Annuity Company	American Funds Income Fnd R3-484	205,262
*	ING Life Insurance and Annuity Company	American Funds Growth Fnd R3-487	538,848
*	ING Life Insurance and Annuity Company	ING Intermediate Bond Fund A-497	94,710
*	ING Life Insurance and Annuity Company	ING Global Bond Port Srv-596	141,103
*	ING Life Insurance and Annuity Company	ING Fixed Account-648	2,438,155
*	ING Life Insurance and Annuity Company	Baron Growth Fund Ret-920	228,898
*	ING Life Insurance and Annuity Company	Pioneer High Yield Fund A-948	175,234
			5,587,264
*	Participant Loans	Interest at 4.25%, maturing through 2018.	199,590
			$ 5,786,854

* Investment is with a party-in-interest.

AMERICAN INTEGRATED SERVICES, INC.
401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
& INDEPENDENT AUDITORS' REPORT
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012 (UNAUDITED)

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CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
American Integrated Services, Inc. 401(k) Profit Sharing Plan
Wilmington, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of American Integrated Services, Inc. 401(k) Profit Sharing Plan (the "Plan") which comprise the statements of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did

Not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Report on Compiled Financial Statements

We have compiled the accompanying statement of net assets available for benefits of American Integrated Services, Inc. 401(k) Profit Sharing Plan as of December 31, 2012. We have not audited or reviewed the accompanying 2012 financial statement and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with accounting principles generally accepted in the United States of America.

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

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

Other Matter — Supplemental Schedules

The supplemental schedules of (1) *Schedule H, Line 4a-Schedule of Delinquent Participant Contributions* and (2) *Schedule H, line 4i-Schedule of Assets (Held at End of Year)* are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

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

ELLS Cpas & Business Advisors

Santa Ana, California
October 14, 2014

AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012 (UNAUDITED)

	2013	(Unaudited and Restated) 2012
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Pooled separate accounts	$ 3,149,109	$ 2,479,138
ING Fixed Account	2,438,155	2,248,792
	5,587,264	4,727,930
RECEIVABLES		
Employee Deferral Contributions	25,604	26,696
Employer Safe Harbor Contributions	328,672	-
Employer Profit Sharing Contributions	171,321	-
Notes receivable from participants	199,590	202,802
	725,187	229,498
	6,312,451	4,957,428
LIABILITIES		
Refundable excess contributions payable	11,354	11,354
NET ASSETS AVAILABLE FOR BENEFITS	$ 6,301,097	$ 4,946,074

See independent auditors' report and notes to financial statements.

AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income (loss):		
Investment income and net appreciation in fair value of investments	$	397,830
Interest		67,221
		465,051
Other income		
Interest income on notes receivable from participants		7,689
Other		1,947
		9,636
Contributions:		
Employer Safe Harbor Contributions		328,672
Employer Profit Sharing Contributions		171,321
Participant		381,082
Rollover		166,211
		1,047,286
TOTAL ADDITIONS TO NET ASSETS		1,521,973
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants		148,005
Administrative expenses		18,945
TOTAL DEDUCTIONS FROM NET ASSETS		166,950
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		1,355,023
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR		4,946,074
END OF YEAR	$	6,301,097

See independent auditors' report and notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following description of the American Integrated Services, Inc. 401(k) Profit Sharing Plan ("Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that is sponsored by American Integrated Services, Inc. ("Company") for its employees. The Plan is intended to satisfy all of the requirements to be a qualified plan plan under the appropriate provisions of the Internal Revenue Code ("IRC") and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), and initially became effective on April 1, 2001. The Plan Document was amended and restated on April 1, 2009.

Company Employees who are at least 21 years of age and have completed six months of service with 500 or more hours are eligible to participate in the Plan. However, leased employees, employees who are covered by a collective bargaining agreement, and certain non-resident alien employees are excluded from Plan participation. Entry dates for new Plan participants are January 1st and July 1st.

Plan Administration

The Company is the Plan Administrator, ING Life Insurance and Annuity Company is the Plan's custodian ("Custodian" or "ING"), and an officer of the Company is the Plan's trustee.

Contributions

Each participant may elect to make deferral contributions ("Deferral Contributions") to the Plan by contributing a prescribed percentage of his or her compensation or a fixed dollar amount, subject to certain IRC limitations, up to a maximum amount of $17,500 for the 2013 Plan year. Participants who are 50 years of age or older and have met the IRC annual deferral limit may contribute catch-up contributions of up to $5,500 for 2013. Participants may also contribute amounts representing distributions from other qualified plans.

Under the Plan provisions, upon notice, the Company may make Safe Harbor Employer Contributions (as defined) equal to 3% of the participant's compensation. If the Company elects to make Safe Harbor Employer Contributions, certain "safe harbor" requirements under the IRC may be satisfied,

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

in which case, certain annual non-discrimination tests are not required for that year. For the year ended December 31, 2013, the Safe Harbor Matching Contributions totaled $328,672.

In addition to the Safe Harbor Employer Contributions, the Plan allows the Company's to make an annual discretionary profit sharing contribution ("Profit Sharing Contribution") and qualified nonelective contributions ("QNEC Contributions"). Participants are required to have at least 1,000 hours of service and be employed by the Company on the last day of the Plan year to be eligible to receive a Profit Sharing Contribution. QNEC Contributions are allocated to non-highly compensated employees to assist the Plan in passing certain annual IRC non-discrimination tests. For the Plan year ended December 31, 2013, the Profit Sharing Contributions totaled $171,321.

Participants direct the investment of their contributions and their allocations of employer contributions into various investment options offered by the Custodian.

Participant Accounts

Each participant's account is credited with the participant's contributions, and allocations of the employer contributions, if any, and Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled, is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their Deferral Contributions, QNEC Contributions and Safe Harbor Employer Contributions and earnings thereon. The Company's Profit Sharing Contributions and earnings thereon vest in accordance with the following schedule:

Years of Service	Percentage
1	20%
2	40%
3	60%
4	80%
5 or more	100%

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

Participants who are still employed with the Company on or after the date of reaching the normal retirement age (as defined by the Plan) will be 100% vested in their Profit Sharing Contributions and earnings thereon.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance, whichever is less. Such loans are secured by the balance in the participant's account. The annual rate of interest charged on the loans based upon Prime Interest Rate (as defined), plus 1%. All loans, other than loans made for the purpose of acquiring the principal residence of the participant, are required to be repaid within five years and amortized on a substantially level basis. Loan repayments are generally made through payroll deductions. Each participant may only have one loan outstanding at any time.

Payment of Benefits

The Plan provides for the payment of benefits to the participant (or, if applicable, the beneficiary) at retirement, disability, death, financial hardship or termination of employment. In service distributions are also available to those participants who are disabled or are age 59½ or older. Participants who qualify for distributions will receive their benefits as a lump sum cash distribution. The benefit to which a participant is entitled is the benefit that can be provided solely from the participant's vested account balance.

If upon termination, a participant's vested benefit is $1,000 or less, it will be distributed as a lump sum as soon as practicable.

Forfeitures

Forfeitures of Profit Sharing Contributions can occur if a participant terminates employment before becoming fully vested in such contributions. Forfeited balances may be used to reduce employer contributions and/or pay for administrative fees incurred by the Plan. At December 31, 2013 and 2012 unallocated forfeited balances totaled $25,272 and $35,614 (unaudited), respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value as described in Note 3. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income are recorded on an accrual basis. Net appreciation includes the Plan's gains and losses on investments sold during the year as well as those held as of December 31, 2013.

Through the Plan's group annuity contract with the Custodian, the Plan has investments in ING's Fixed Account ("Fixed Account"). The Plan accounts for investments in the Fixed Account in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 962, *Plan Accounting – Defined Contribution Plans* ("ASC 962"). ASC 962 generally requires the reporting of all investment contracts held by a defined contribution plan at fair value, and for fully benefit-responsive contracts the reporting of the adjustment from fair value to contract value in the statement of net assets available for benefits, as well as certain disclosures. The Plan's investments in the Fixed Account are not considered to be fully benefit-responsive.

Investments in the Fixed Account are maintained with ING in its general account, under the terms of the group annuity contract, and are guaranteed the return of principal plus interest over a defined term, provided all contributions remain in the account until the end of the guarantee period. The Fixed Account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein at the date of the financial statements. Actual results could differ from those estimates.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued interest. Delinquent notes receivable that are deemed by the Plan Administrator to be in default are treated as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3 – FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value Measurement*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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;
- 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.

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

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

The asset's 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.

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

Pooled separate accounts: Pooled separate accounts ("PSAs") are valued at their "accumulation unit value" ("AUV"). The separate account is valued daily as the number of accumulation units held multiplied by the AUV. The AUV is first established when a new fund starts (typically the beginning AUV is $10.00) and is then determined daily based on the net asset value of shares of the underlying fund, the fund's dividends and the Contract's separate account charges. The Plan's investments in pooled separate accounts are classified within Level 1 of the valuation hierarchy. The redemption frequency of each of these PSAs is daily, and there are no redemption restrictions and no unfunded commitments related to the Plan's investment in PSAs.

Fixed Account: The Plan's Fixed Account is classified as a Level 2 investment. The fair value of the Fixed Interest Fund is based upon the investment's daily credited rate and any market value adjustments or surrender charges that apply.

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

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

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

	Fair Value Measurements Using Input Type December 31, 2013			
INVESTMENTS	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Bond	$ 411,046	$ -	$ -	$ 411,046
Emerging Markets	260,716	-	-	260,716
Large Blend	377,288	-	-	377,288
Large Growth	701,329	-	-	701,329
Large Value	456,636	-	-	456,636
Mid-Cap Blend	206,207	-	-	206,207
Mid-Cap Growth	228,898	-	-	228,898
Money market	186,567	-	-	186,567
Real Estate	175,390	-	-	175,390
Small Cap Blend	145,032	-	-	145,032
	3,149,109	-	-	3,149,109
Fixed Account	-	2,438,155	-	2,438,155
	$ 3,149,109	$ 2,438,155	$ -	$ 5,587,264

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 (unaudited):

	Fair Value Measurements Using Input Type December 31, 2012			
INVESTMENTS	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Bond	$ 385,054	$ -	$ -	$ 385,054
Emerging Markets	230,739	-	-	230,739
Large Blend	294,120	-	-	294,120
Large Growth	481,299	-	-	481,299
Large Value	332,168	-	-	332,168
Mid-Cap Blend	133,805	-	-	133,805
Mid-Cap Growth	157,010	-	-	157,010
Money market	205,705	-	-	205,705
Real Estate	163,875	-	-	163,875
Small Cap Blend	95,363	-	-	95,363
	2,479,138	-	-	2,479,138
Fixed Account	-	2,248,792	-	2,248,792
	$ 2,479,138	$ 2,248,792	$ -	$ 4,727,930

NOTE 4 – INVESTMENTS

The following table presents the fair values of investments that represent 5% or more of the Plan's net assets as of December 31, 2013 and 2012:

	December 31, 2013	December 31, 2012 (Unaudited)
American Funds Growth Fnd R3-487	$ 538,848	$ 381,515
Fixed Account	2,438,155	2,248,792

During 2013, the Plan's investments (including gains and losses on investments purchased and sold, as well as held during the year) appreciated (depreciated) in value by $397,830, and as follows:

Pooled separate accounts	$ 515,773
Fixed Account	(117,943)
	$ 397,830

NOTE 5 – INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan administrator has elected the method of annual reporting permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodian has certified that the following data in the accompanying 2013 financial statements and supplemental *Schedule H, Line 4i, Schedule of Assets (Held at End of Year)* is complete and accurate:

Investments at fair value:	
Pooled separate accounts	$ 3,149,109
Guaranteed interest accounts	2,438,155
Investment income:	
Net appreciation in fair value of investments	397,830
Interest	67,221

NOTE 6 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in any employer contributions.

NOTE 7 – TAX STATUS

General

The Plan obtained its latest opinion letter dated March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC.

The Plan has been amended since receiving the determination letter. However, except for the matter described below regarding the Plan's 2012 discrimination testing, the Plan's administrator and tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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 tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan Administrator is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS and the Department of Labor. The Plan is subject to routine audits by taxing jurisdictions for tax years for which the applicable statutes of limitations have not expired; 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.

2012 Discrimination Tests and Refundable Excess Contributions Payable

In order to satisfy certain discrimination testing for 2012, the Plan elected to refund certain deferral contributions totaling $11,354 to certain highly compensated employees. During 2014 Plan management discovered that it did not refund the excess contributions from 2012 within the twelve month statutory period. As a result, the Sponsor intends to go through the Self-Correction Program offered by Internal Revenue Service ("IRS") to correct issue. As part of the Self-Correction Program, the Sponsor may have to make a QNEC Contribution;

NOTE 7 – TAX STATUS (CONT'D)

2012 Discrimination Tests and Refundable Excess Contributions Payable (Cont'd)

however, Plan management does not believe that the QNEC Contribution required will be material to the Plan's financial statements.

NOTE 8 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of pooled separate accounts managed by the Custodian, and the Plan also has investments in the Fixed Account which is an investment held in the general assets of the Custodian. Additionally, the Plan has loans with its participants. The Custodian and Plan participants are considered parties-interest under ERISA; however, these transactions qualify as exempt party-in-interest transactions.

NOTE 9 – RISKS AND UNCERTAINTIES

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

NOTE 10 – PROHIBITED TRANSACTIONS

During 2013, the Company failed to remit $456,666 of employee contributions and loan repayments within the required time as prescribed by the Department of Labor Regulations. The Department of Labor considers late remittance of employee contributions and loan repayments to be prohibited transactions. The Company is in the process of correcting the late deposits of employee contributions and intends to use the IRS's Self-Correction Program, and will remit to the Plan any lost earnings and pay the applicable excise taxes.

NOTE 11 – RECONCILATION TO FORM 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2013 and 2012:

NOTE 11 – RECONCILATION TO FORM 5500 (CONT'D)

	December 31,	
	2013	2012 (Unaudited)
Net assets available for benefits per financial statements	$ 6,301,097	$ 4,946,074
Excess contributions payable	11,354	11,354
Net assets available for benefits per Form 5500	$ 6,312,451	$ 4,957,428

NOTE 12 – RESTATEMENT (UNAUDITED)

The accompanying statement of net assets available for benefits as of December 31, 2012 has been restated to correct for certain errors from the statement as previously issued. The errors in the previously issued statement of net assets available for benefits as of December 31, 2012 are as follows:

- The Fixed Account was reported at $2,068,132, which was its contract value. Since the Fixed Account is not considered to be fully benefit-responsive, the Fixed Account is required to be reported at current value on the Form 5500, and at fair value on the statement of net assets available for benefits. The fair value of the Fixed Account at December 31, 2012 was $2,248,792, which is $180,660 greater than its contract value.

- Employee deferral contributions were reported at $32,180, but should have been $26,696, which is $5,484 less.

- Investments in pooled separate were reported at $2,474,138, but should have been $2,479,138, which is $5,000 greater.

NOTE 12 – RESTATEMENT (UNAUDITED) (CONT'D)

A summary of the adjustments from previously issued statement of net assets available for benefits as of December 31, 2012 are as follows:

	As Originally Reported	Adjustments	As Restated
ASSETS			
Investments, at fair value	$ 4,542,270	$ 185,660	$ 4,727,930
Receivables	32,180	(5,484)	26,696
Participant loan receivables	202,802		202,802
	4,777,252	180,176	4,957,428
LIABILITIES			
Refundable excess contribution payable	11,354	-	11,354
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,765,898	$ 180,176	$ 4,946,074

NOTE 13 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2014 the date financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

AMERICAN INTEGRATED SERVICES, INC. 401(K) PLAN
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2013

EIN: 95-4698255
Plan Number: 001

Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
	Check here if Late Participant Loan Repayments are included: X	Contributions Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2013	$ 456,666	$ -	$ 456,666	$ -	$ -

AMERICAN INTEGRATED SERVICES, INC. 401(k) PROFIT SHARING PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

EIN: 95-4698255
PLAN NUMBER: 001
FORM 5500, SCHEDULE H, PART IV, LINE 4i

(a)	(b) Identity of Issuer	(c) Description	Value
*	ING Life Insurance and Annuity Company	ING Money Market Portfolio I-003	$ 186,566
*	ING Life Insurance and Annuity Company	ING Strategic Alloc Moderate Port I-032	172,026
*	ING Life Insurance and Annuity Company	ING Index Plus SmallCap Portfolio I-052	145,032
*	ING Life Insurance and Annuity Company	Ariel Fund-187	206,207
*	ING Life Insurance and Annuity Company	Oppenheimer Developing Markets Fnd A-190	260,716
*	ING Life Insurance and Annuity Company	AllianceBern Growth and Income Fnd A-205	296,353
*	ING Life Insurance and Annuity Company	ING International Value Port I-228	160,283
*	ING Life Insurance and Annuity Company	TRowePrc Science & Technology Fd Adv-229	162,481
*	ING Life Insurance and Annuity Company	ING Real Estate Fund A-292	175,390
*	ING Life Insurance and Annuity Company	American Funds Income Fnd R3-484	205,262
*	ING Life Insurance and Annuity Company	American Funds Growth Fnd R3-487	538,848
*	ING Life Insurance and Annuity Company	ING Intermediate Bond Fund A-497	94,710
*	ING Life Insurance and Annuity Company	ING Global Bond Port Srv-596	141,103
*	ING Life Insurance and Annuity Company	ING Fixed Account-648	2,438,155
*	ING Life Insurance and Annuity Company	Baron Growth Fund Ret-920	228,898
*	ING Life Insurance and Annuity Company	Pioneer High Yield Fund A-948	175,234
			5,587,264
*	Participant Loans	Interest at 4.25%, maturing through 2018.	199,590
			$ 5,786,854

* Investment is with a party-in-interest.

AMERICAN INTEGRATED SERVICES, INC.
401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
& INDEPENDENT AUDITORS' REPORT
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012 (UNAUDITED)

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
American Integrated Services, Inc. 401(k) Profit Sharing Plan
Wilmington, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of American Integrated Services, Inc. 401(k) Profit Sharing Plan (the "Plan") which comprise the statements of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did

Not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Report on Compiled Financial Statements

We have compiled the accompanying statement of net assets available for benefits of American Integrated Services, Inc. 401(k) Profit Sharing Plan as of December 31, 2012. We have not audited or reviewed the accompanying 2012 financial statement and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with accounting principles generally accepted in the United States of America.

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

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

Other Matter — Supplemental Schedules

The supplemental schedules of (1) *Schedule H, Line 4a-Schedule of Delinquent Participant Contributions* and (2) *Schedule H, line 4i-Schedule of Assets (Held at End of Year)* are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

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

ELLS Cpas & Business Advisors

Santa Ana, California
October 14, 2014

AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012 (UNAUDITED)

	2013	(Unaudited and Restated) 2012
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Pooled separate accounts	$ 3,149,109	$ 2,479,138
ING Fixed Account	2,438,155	2,248,792
	5,587,264	4,727,930
RECEIVABLES		
Employee Deferral Contributions	25,604	26,696
Employer Safe Harbor Contributions	328,672	-
Employer Profit Sharing Contributions	171,321	-
Notes receivable from participants	199,590	202,802
	725,187	229,498
	6,312,451	4,957,428
LIABILITIES		
Refundable excess contributions payable	11,354	11,354
NET ASSETS AVAILABLE FOR BENEFITS	$ 6,301,097	$ 4,946,074

See independent auditors' report and notes to financial statements.

AMERICAN INTEGRATED SERVICES, INC. 401(K) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income (loss):		
Investment income and net appreciation in fair value of investments	$	397,830
Interest		67,221
		465,051
Other income		
Interest income on notes receivable from participants		7,689
Other		1,947
		9,636
Contributions:		
Employer Safe Harbor Contributions		328,672
Employer Profit Sharing Contributions		171,321
Participant		381,082
Rollover		166,211
		1,047,286
TOTAL ADDITIONS TO NET ASSETS		1,521,973
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants		148,005
Administrative expenses		18,945
TOTAL DEDUCTIONS FROM NET ASSETS		166,950
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		1,355,023
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR		4,946,074
END OF YEAR	$	6,301,097

See independent auditors' report and notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following description of the American Integrated Services, Inc. 401(k) Profit Sharing Plan ("Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that is sponsored by American Integrated Services, Inc. ("Company") for its employees. The Plan is intended to satisfy all of the requirements to be a qualified plan plan under the appropriate provisions of the Internal Revenue Code ("IRC") and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), and initially became effective on April 1, 2001. The Plan Document was amended and restated on April 1, 2009.

Company Employees who are at least 21 years of age and have completed six months of service with 500 or more hours are eligible to participate in the Plan. However, leased employees, employees who are covered by a collective bargaining agreement, and certain non-resident alien employees are excluded from Plan participation. Entry dates for new Plan participants are January 1st and July 1st.

Plan Administration

The Company is the Plan Administrator, ING Life Insurance and Annuity Company is the Plan's custodian ("Custodian" or "ING"), and an officer of the Company is the Plan's trustee.

Contributions

Each participant may elect to make deferral contributions ("Deferral Contributions") to the Plan by contributing a prescribed percentage of his or her compensation or a fixed dollar amount, subject to certain IRC limitations, up to a maximum amount of $17,500 for the 2013 Plan year. Participants who are 50 years of age or older and have met the IRC annual deferral limit may contribute catch-up contributions of up to $5,500 for 2013. Participants may also contribute amounts representing distributions from other qualified plans.

Under the Plan provisions, upon notice, the Company may make Safe Harbor Employer Contributions (as defined) equal to 3% of the participant's compensation. If the Company elects to make Safe Harbor Employer Contributions, certain "safe harbor" requirements under the IRC may be satisfied,

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

in which case, certain annual non-discrimination tests are not required for that year. For the year ended December 31, 2013, the Safe Harbor Matching Contributions totaled $328,672.

In addition to the Safe Harbor Employer Contributions, the Plan allows the Company's to make an annual discretionary profit sharing contribution ("Profit Sharing Contribution") and qualified nonelective contributions ("QNEC Contributions"). Participants are required to have at least 1,000 hours of service and be employed by the Company on the last day of the Plan year to be eligible to receive a Profit Sharing Contribution. QNEC Contributions are allocated to non-highly compensated employees to assist the Plan in passing certain annual IRC non-discrimination tests. For the Plan year ended December 31, 2013, the Profit Sharing Contributions totaled $171,321.

Participants direct the investment of their contributions and their allocations of employer contributions into various investment options offered by the Custodian.

Participant Accounts

Each participant's account is credited with the participant's contributions, and allocations of the employer contributions, if any, and Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled, is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their Deferral Contributions, QNEC Contributions and Safe Harbor Employer Contributions and earnings thereon. The Company's Profit Sharing Contributions and earnings thereon vest in accordance with the following schedule:

Years of Service	Percentage
1	20%
2	40%
3	60%
4	80%
5 or more	100%

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

Participants who are still employed with the Company on or after the date of reaching the normal retirement age (as defined by the Plan) will be 100% vested in their Profit Sharing Contributions and earnings thereon.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance, whichever is less. Such loans are secured by the balance in the participant's account. The annual rate of interest charged on the loans based upon Prime Interest Rate (as defined), plus 1%. All loans, other than loans made for the purpose of acquiring the principal residence of the participant, are required to be repaid within five years and amortized on a substantially level basis. Loan repayments are generally made through payroll deductions. Each participant may only have one loan outstanding at any time.

Payment of Benefits

The Plan provides for the payment of benefits to the participant (or, if applicable, the beneficiary) at retirement, disability, death, financial hardship or termination of employment. In service distributions are also available to those participants who are disabled or are age 59½ or older. Participants who qualify for distributions will receive their benefits as a lump sum cash distribution. The benefit to which a participant is entitled is the benefit that can be provided solely from the participant's vested account balance.

If upon termination, a participant's vested benefit is $1,000 or less, it will be distributed as a lump sum as soon as practicable.

Forfeitures

Forfeitures of Profit Sharing Contributions can occur if a participant terminates employment before becoming fully vested in such contributions. Forfeited balances may be used to reduce employer contributions and/or pay for administrative fees incurred by the Plan. At December 31, 2013 and 2012 unallocated forfeited balances totaled $25,272 and $35,614 (unaudited), respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value as described in Note 3. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income are recorded on an accrual basis. Net appreciation includes the Plan's gains and losses on investments sold during the year as well as those held as of December 31, 2013.

Through the Plan's group annuity contract with the Custodian, the Plan has investments in ING's Fixed Account ("Fixed Account"). The Plan accounts for investments in the Fixed Account in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 962, *Plan Accounting – Defined Contribution Plans* ("ASC 962"). ASC 962 generally requires the reporting of all investment contracts held by a defined contribution plan at fair value, and for fully benefit-responsive contracts the reporting of the adjustment from fair value to contract value in the statement of net assets available for benefits, as well as certain disclosures. The Plan's investments in the Fixed Account are not considered to be fully benefit-responsive.

Investments in the Fixed Account are maintained with ING in its general account, under the terms of the group annuity contract, and are guaranteed the return of principal plus interest over a defined term, provided all contributions remain in the account until the end of the guarantee period. The Fixed Account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein at the date of the financial statements. Actual results could differ from those estimates.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued interest. Delinquent notes receivable that are deemed by the Plan Administrator to be in default are treated as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3 – FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value Measurement*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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;
- 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.

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

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

The asset's 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.

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

Pooled separate accounts: Pooled separate accounts ("PSAs") are valued at their "accumulation unit value" ("AUV"). The separate account is valued daily as the number of accumulation units held multiplied by the AUV. The AUV is first established when a new fund starts (typically the beginning AUV is $10.00) and is then determined daily based on the net asset value of shares of the underlying fund, the fund's dividends and the Contract's separate account charges. The Plan's investments in pooled separate accounts are classified within Level 1 of the valuation hierarchy. The redemption frequency of each of these PSAs is daily, and there are no redemption restrictions and no unfunded commitments related to the Plan's investment in PSAs.

Fixed Account: The Plan's Fixed Account is classified as a Level 2 investment. The fair value of the Fixed Interest Fund is based upon the investment's daily credited rate and any market value adjustments or surrender charges that apply.

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

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

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

	Fair Value Measurements Using Input Type December 31, 2013			
INVESTMENTS	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Bond	$ 411,046	$ -	$ -	$ 411,046
Emerging Markets	260,716	-	-	260,716
Large Blend	377,288	-	-	377,288
Large Growth	701,329	-	-	701,329
Large Value	456,636	-	-	456,636
Mid-Cap Blend	206,207	-	-	206,207
Mid-Cap Growth	228,898	-	-	228,898
Money market	186,567	-	-	186,567
Real Estate	175,390	-	-	175,390
Small Cap Blend	145,032	-	-	145,032
	3,149,109	-	-	3,149,109
Fixed Account	-	2,438,155	-	2,438,155
	$ 3,149,109	$ 2,438,155	$ -	$ 5,587,264

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 (unaudited):

	Fair Value Measurements Using Input Type December 31, 2012			
INVESTMENTS	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Bond	$ 385,054	$ -	$ -	$ 385,054
Emerging Markets	230,739	-	-	230,739
Large Blend	294,120	-	-	294,120
Large Growth	481,299	-	-	481,299
Large Value	332,168	-	-	332,168
Mid-Cap Blend	133,805	-	-	133,805
Mid-Cap Growth	157,010	-	-	157,010
Money market	205,705	-	-	205,705
Real Estate	163,875	-	-	163,875
Small Cap Blend	95,363	-	-	95,363
	2,479,138	-	-	2,479,138
Fixed Account	-	2,248,792	-	2,248,792
	$ 2,479,138	$ 2,248,792	$ -	$ 4,727,930

NOTE 4 – INVESTMENTS

The following table presents the fair values of investments that represent 5% or more of the Plan's net assets as of December 31, 2013 and 2012:

	December 31, 2013	December 31, 2012 (Unaudited)
American Funds Growth Fnd R3-487	$ 538,848	$ 381,515
Fixed Account	2,438,155	2,248,792

During 2013, the Plan's investments (including gains and losses on investments purchased and sold, as well as held during the year) appreciated (depreciated) in value by $397,830, and as follows:

Pooled separate accounts	$ 515,773
Fixed Account	(117,943)
	$ 397,830

NOTE 5 – INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan administrator has elected the method of annual reporting permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodian has certified that the following data in the accompanying 2013 financial statements and supplemental *Schedule H, Line 4i, Schedule of Assets (Held at End of Year)* is complete and accurate:

Investments at fair value:	
Pooled separate accounts	$ 3,149,109
Guaranteed interest accounts	2,438,155
Investment income:	
Net appreciation in fair value of investments	397,830
Interest	67,221

NOTE 6 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in any employer contributions.

NOTE 7 – TAX STATUS

General

The Plan obtained its latest opinion letter dated March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC.

The Plan has been amended since receiving the determination letter. However, except for the matter described below regarding the Plan's 2012 discrimination testing, the Plan's administrator and tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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 tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan Administrator is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS and the Department of Labor. The Plan is subject to routine audits by taxing jurisdictions for tax years for which the applicable statutes of limitations have not expired; 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.

2012 Discrimination Tests and Refundable Excess Contributions Payable

In order to satisfy certain discrimination testing for 2012, the Plan elected to refund certain deferral contributions totaling $11,354 to certain highly compensated employees. During 2014 Plan management discovered that it did not refund the excess contributions from 2012 within the twelve month statutory period. As a result, the Sponsor intends to go through the Self-Correction Program offered by Internal Revenue Service ("IRS") to correct issue. As part of the Self-Correction Program, the Sponsor may have to make a QNEC Contribution;

NOTE 7 – TAX STATUS (CONT'D)

2012 Discrimination Tests and Refundable Excess Contributions Payable (Cont'd)

however, Plan management does not believe that the QNEC Contribution required will be material to the Plan's financial statements.

NOTE 8 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of pooled separate accounts managed by the Custodian, and the Plan also has investments in the Fixed Account which is an investment held in the general assets of the Custodian. Additionally, the Plan has loans with its participants. The Custodian and Plan participants are considered parties-interest under ERISA; however, these transactions qualify as exempt party-in-interest transactions.

NOTE 9 – RISKS AND UNCERTAINTIES

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

NOTE 10 – PROHIBITED TRANSACTIONS

During 2013, the Company failed to remit $456,666 of employee contributions and loan repayments within the required time as prescribed by the Department of Labor Regulations. The Department of Labor considers late remittance of employee contributions and loan repayments to be prohibited transactions. The Company is in the process of correcting the late deposits of employee contributions and intends to use the IRS's Self-Correction Program, and will remit to the Plan any lost earnings and pay the applicable excise taxes.

NOTE 11 – RECONCILATION TO FORM 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2013 and 2012:

NOTE 11 – RECONCILATION TO FORM 5500 (CONT'D)

	December 31,	
	2013	2012 (Unaudited)
Net assets available for benefits per financial statements	$ 6,301,097	$ 4,946,074
Excess contributions payable	11,354	11,354
Net assets available for benefits per Form 5500	$ 6,312,451	$ 4,957,428

NOTE 12 – RESTATEMENT (UNAUDITED)

The accompanying statement of net assets available for benefits as of December 31, 2012 has been restated to correct for certain errors from the statement as previously issued. The errors in the previously issued statement of net assets available for benefits as of December 31, 2012 are as follows:

- The Fixed Account was reported at $2,068,132, which was its contract value. Since the Fixed Account is not considered to be fully benefit-responsive, the Fixed Account is required to be reported at current value on the Form 5500, and at fair value on the statement of net assets available for benefits. The fair value of the Fixed Account at December 31, 2012 was $2,248,792, which is $180,660 greater than its contract value.

- Employee deferral contributions were reported at $32,180, but should have been $26,696, which is $5,484 less.

- Investments in pooled separate were reported at $2,474,138, but should have been $2,479,138, which is $5,000 greater.

NOTE 12 – RESTATEMENT (UNAUDITED) (CONT'D)

A summary of the adjustments from previously issued statement of net assets available for benefits as of December 31, 2012 are as follows:

	As Originally Reported	Adjustments	As Restated
ASSETS			
Investments, at fair value	$ 4,542,270	$ 185,660	$ 4,727,930
Receivables	32,180	(5,484)	26,696
Participant loan receivables	202,802		202,802
	4,777,252	180,176	4,957,428
LIABILITIES			
Refundable excess contribution payable	11,354	-	11,354
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,765,898	$ 180,176	$ 4,946,074

NOTE 13 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2014 the date financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

AMERICAN INTEGRATED SERVICES, INC. 401(K) PLAN
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2013

EIN: 95-4698255
Plan Number: 001

Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
	Check here if Late Participant Loan Repayments are included: X	Contributions Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2013	$ 456,666	$ -	$ 456,666	$ -	$ -

AMERICAN INTEGRATED SERVICES, INC. 401(k) PROFIT SHARING PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

EIN: 95-4698255
PLAN NUMBER: 001
FORM 5500, SCHEDULE H, PART IV, LINE 4i

(a)	(b) Identity of Issuer	(c) Description	Value
*	ING Life Insurance and Annuity Company	ING Money Market Portfolio I-003	$ 186,566
*	ING Life Insurance and Annuity Company	ING Strategic Alloc Moderate Port I-032	172,026
*	ING Life Insurance and Annuity Company	ING Index Plus SmallCap Portfolio I-052	145,032
*	ING Life Insurance and Annuity Company	Ariel Fund-187	206,207
*	ING Life Insurance and Annuity Company	Oppenheimer Developing Markets Fnd A-190	260,716
*	ING Life Insurance and Annuity Company	AllianceBern Growth and Income Fnd A-205	296,353
*	ING Life Insurance and Annuity Company	ING International Value Port I-228	160,283
*	ING Life Insurance and Annuity Company	TRowePrc Science & Technology Fd Adv-229	162,481
*	ING Life Insurance and Annuity Company	ING Real Estate Fund A-292	175,390
*	ING Life Insurance and Annuity Company	American Funds Income Fnd R3-484	205,262
*	ING Life Insurance and Annuity Company	American Funds Growth Fnd R3-487	538,848
*	ING Life Insurance and Annuity Company	ING Intermediate Bond Fund A-497	94,710
*	ING Life Insurance and Annuity Company	ING Global Bond Port Srv-596	141,103
*	ING Life Insurance and Annuity Company	ING Fixed Account-648	2,438,155
*	ING Life Insurance and Annuity Company	Baron Growth Fund Ret-920	228,898
*	ING Life Insurance and Annuity Company	Pioneer High Yield Fund A-948	175,234
			5,587,264
*	Participant Loans	Interest at 4.25%, maturing through 2018.	199,590
			$ 5,786,854

* Investment is with a party-in-interest.