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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div><br><br><div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div> |
|---|---|---|

|  |  |
|--|--|
| Part I   | Annual Report Identification Information   |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |  |
| A This return/report is for:   | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                                    |
| B This return/report is:   | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input checked="" type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>   |
| D Check box if filing under:   | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)  |

|   |  |  |
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| Part II   | Basic Plan Information—enter all requested information       |  |
| 1a Name of plan<br><u>PURCELL SYSTEMS401(K) PLAN</u>  | 1b Three-digit plan number (PN) ▶ <u>001</u>                 |  |
|   | 1c Effective date of plan<br><u>01/01/2001</u>               |  |
| 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>PURCELL SYSTEMS, INC.</u><br><br><u>16125 E. EUCLID AVE</u><br><u>SPOKANE VALLEY, WA 99216</u> | 2b Employer Identification Number (EIN)<br><u>91-2025134</u> |  |
|   | 2c Sponsor's telephone number<br><u>509-755-0341</u>         |  |
|   | 2d Business code (see instructions)<br><u>335900</u>         |  |

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

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

|  |   |            |  |
|--|---|------------|--|
| SIGN<br>HERE   | Filed with authorized/valid electronic signature. | 01/27/2015 | KEVIN LYBBERT  |
|  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE   |   |            |  |
|  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>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)                       |
|  |   |            |  |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2013)  
v. 130118

|  |  |  |     |
|--|--|--|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address  |  | <b>3b</b> Administrator's EIN  |     |
| <b>4</b> 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:<br><b>a</b> Sponsor's name  |  | <b>3c</b> Administrator's telephone number<br><br><b>4b</b> EIN<br><b>4c</b> PN  |     |
| <b>5</b> Total number of participants at the beginning of the plan year  |  | <b>5</b>   | 147 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).   |  |  |     |
| <b>a</b> Active participants .....   |  | <b>6a</b>  | 117 |
| <b>b</b> Retired or separated participants receiving benefits .....  |  | <b>6b</b>  | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits.....  |  | <b>6c</b>  | 32  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....   |  | <b>6d</b>  | 149 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....   |  | <b>6e</b>  |     |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....  |  | <b>6f</b>  | 149 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....  |  | <b>6g</b>  | 110 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....  |  | <b>6h</b>  | 0   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....  |  | <b>7</b>   |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2T 3D  |  |  |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:  |  |  |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor  |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor  |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)  |  |  |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |     |

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

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

|  |   |     |
|--|---|-----|
| <b>A</b> Name of plan<br>PURCELL SYSTEMS401(K) PLAN                                    | <b>B</b> Three-digit plan number (PN) ▶                     | 001 |
|  |   |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>PURCELL SYSTEMS, INC. | <b>D</b> Employer Identification Number (EIN)<br>91-2025134 |     |

|               |  |
|---------------|--|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--|

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

|   |
|---|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| FIDELITY INVESTMENT INSTITUTIONAL   |

04-2647786

|  |
|--|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|--|

|   |
|---|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|---|

|   |
|---|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures 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

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

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

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

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

MMC SECURITIES CORP

06-1685865

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 55                     | ADVISOR   | 0  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  | 10968   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

FIDELITY INVSTMENTS INSITUTIONAL

04-2647786

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 37 60 64 65            | RECORDKEEPER  | 1275   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  | 0   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

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

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

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

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

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

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

**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<br>(see instructions) | (c) Enter amount of indirect compensation |
|--|---|---|
| MMC SECURITIES CORP  | 55                                      | 10968                                     |
| <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>NATIONAL FINANCIAL SERVICES LLC</p> <p>04-3523567</p>  |   |   |
| <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p>  |   |   |
| <p>(a) Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>   |   |   |
|  | 60                                      |   |
| <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>PUTN EQUITY INCOME A - PUTNAM INVE</p> <p>04-2539562</p>   |   |   |
| <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p style="text-align: center;">0.25%</p> |   |   |
| <p>(a) Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>   |   |   |
|  | 60                                      |   |
| <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>PIMCO TOTLA RETURN R - BOSTON FINA      P.O. BOX 8480<br/>BOSTON, MA 02266</p>   |   |   |
| <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p style="text-align: center;">0.25%</p> |   |   |

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL                      | 60                                      |   |

| (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. |
|---|--|
| LD ABBETT VAL OPP A - DST SYSTEMS,<br><br>43-1581814                | 0.25%  |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL                      | 60                                      |   |

| (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. |
|--|--|
| JPM SMART RET 2055 A - BOSTON FINAN      P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%  |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL                      | 60                                      |   |

| (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. |
|--|--|
| JPM SMART RET 2050 A - BOSTON FINAN      P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%  |



**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<br>(see instructions) | (c) Enter amount of indirect compensation |
|--|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                      |   |
| (d) Enter name and EIN (address) of source of indirect compensation        |   |   |
| JPM SMART RET 2045 A - BOSTON FINAN      P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%                                   |   |
| (a) Enter service provider name as it appears on line 2                    |   |   |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                      |   |
| (d) Enter name and EIN (address) of source of indirect compensation        |   |   |
| JPM SMART RET 2040 A - BOSTON FINAN      P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%                                   |   |
| (a) Enter service provider name as it appears on line 2                    |   |   |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                      |   |
| (d) Enter name and EIN (address) of source of indirect compensation        |   |   |
| JPM SMART RET 2035 A - BOSTON FINAN      P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%                                   |   |

**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<br>(see instructions) | (c) Enter amount of indirect compensation |
|--|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL                                       | 60                                      |   |
| (d) Enter name and EIN (address) of source of indirect compensation      |   |   |
| JPM SMART RET 2030 A - BOSTON FINAN<br>P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%                                   |   |
| (a) Enter service provider name as it appears on line 2                  |   |   |
| FIDELITY INVESTMENTS INSTITUTIONAL                                       | 60                                      |   |
| (d) Enter name and EIN (address) of source of indirect compensation      |   |   |
| JPM SMART RET 2025 A - BOSTON FINAN<br>P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%                                   |   |
| (a) Enter service provider name as it appears on line 2                  |   |   |
| FIDELITY INVESTMENTS INSTITUTIONAL                                       | 60                                      |   |
| (d) Enter name and EIN (address) of source of indirect compensation      |   |   |
| JPM SMART RET 2015 A - BOSTON FINAN<br>P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%                                   |   |

**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<br>(see instructions) | (c) Enter amount of indirect compensation |
|--|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL                                       | 60                                      |   |
| (d) Enter name and EIN (address) of source of indirect compensation      |   |   |
| JPM SMART RET 2020 A - BOSTON FINAN<br>P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%                                   |   |
| (a) Enter service provider name as it appears on line 2                  |   |   |
| FIDELITY INVESTMENTS INSTITUTIONAL                                       | 60                                      |   |
| (d) Enter name and EIN (address) of source of indirect compensation      |   |   |
| JPM SMART RET 2010 A - BOSTON FINAN<br>P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%                                   |   |
| (a) Enter service provider name as it appears on line 2                  |   |   |
| FIDELITY INVESTMENTS INSTITUTIONAL                                       | 60                                      |   |
| (d) Enter name and EIN (address) of source of indirect compensation      |   |   |
| JPM SMART RET INC A - BOSTON FINANC<br>P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25%                                   |   |

**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<br>(see instructions) | (c) Enter amount of indirect compensation |
|--|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                      | 0   |
| <p><b>(d)</b> Enter name and EIN (address) of source of indirect compensation</p> <p><b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> |   |   |
| JPM MID CAP VALUE A - BOSTON FINANC 330 E. 9TH STREET<br>KANSAS CITY, MO 66160   | 0.25%                                   |   |
| <p><b>(a)</b> Enter service provider name as it appears on line 2</p> <p><b>(b)</b> Service Codes<br/>(see instructions)</p> <p><b>(c)</b> Enter amount of indirect compensation</p>   |   |   |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                      | 0   |
| <p><b>(d)</b> Enter name and EIN (address) of source of indirect compensation</p> <p><b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> |   |   |
| JANUS TRITON S - JANUS SERVICE LLC<br><br>43-1804048   | 0.25%                                   |   |
| <p><b>(a)</b> Enter service provider name as it appears on line 2</p> <p><b>(b)</b> Service Codes<br/>(see instructions)</p> <p><b>(c)</b> Enter amount of indirect compensation</p>   |   |   |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                      |   |
| <p><b>(d)</b> Enter name and EIN (address) of source of indirect compensation</p> <p><b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> |   |   |
| HEARTLAND SEL VAL IV - ALPS FUND S<br><br>20-3247785   | 0.25%                                   |   |

**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<br>(see instructions) | (c) Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60                                      | 0   |
| <p><b>(d)</b> Enter name and EIN (address) of source of indirect compensation</p> <p>GS SMALL CAP VALUE A - GOLDMAN, SA</p> <p>13-5108880</p>   |   |   |
| <p><b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.25%</p> |   |   |
| <p><b>(a)</b> Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>   |   |   |
| <p><b>(b)</b> Service Codes<br/>(see instructions)</p> <p>60</p>  |   |   |
| <p><b>(c)</b> Enter amount of indirect compensation</p> <p>0</p>  |   |   |
| <p><b>(d)</b> Enter name and EIN (address) of source of indirect compensation</p> <p>DREYFUS S&amp;P 500 INDX - DREYFUS TRA      200 PARK AVENUE<br/>NEW YORK, NY 10166</p>                   |   |   |
| <p><b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.15%</p> |   |   |
| <p><b>(a)</b> Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>   |   |   |
| <p><b>(b)</b> Service Codes<br/>(see instructions)</p> <p>60</p>  |   |   |
| <p><b>(c)</b> Enter amount of indirect compensation</p> <p>0</p>  |   |   |
| <p><b>(d)</b> Enter name and EIN (address) of source of indirect compensation</p> <p>COL SM CAP VALUE 1 A - COLUMBIA MG      P.O BOX 8081<br/>BOSTON, MA 02266</p>                            |   |   |
| <p><b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.25%</p> |   |   |

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

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

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:





**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

|  |  |  |
|--|--|--|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>   |  |  |
| <b>A</b> Name of plan<br><u>PURCELL SYSTEMS401(K) PLAN</u>   |  | <b>B</b> Three-digit plan number (PN) <span style="float: right;"><u>001</u></span>                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>PURCELL SYSTEMS, INC.</u>  |  | <b>D</b> Employer Identification Number (EIN)<br><br><u>91-2025134</u>                                   |

| Part I  | Asset and Liability Statement |   |
|---|-------------------------------|---|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                               |   |
|   | <b>Assets</b>                 | <div style="display: flex; justify-content: space-between;"> <span><b>(a)</b> Beginning of Year</span> <span><b>(b)</b> End of Year</span> </div> |
| <b>a</b> Total noninterest-bearing cash .....   | <b>1a</b>                     |   |
| <b>b</b> Receivables (less allowance for doubtful accounts):  |                               |   |
| <b>(1)</b> Employer contributions.....  | <b>1b(1)</b>                  |   |
| <b>(2)</b> Participant contributions.....   | <b>1b(2)</b>                  |   |
| <b>(3)</b> Other.....   | <b>1b(3)</b>                  |   |
| <b>c</b> General investments:   |                               |   |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>                  |   |
| <b>(2)</b> U.S. Government securities .....   | <b>1c(2)</b>                  |   |
| <b>(3)</b> Corporate debt instruments (other than employer securities):   |                               |   |
| <b>(A)</b> Preferred .....  | <b>1c(3)(A)</b>               |   |
| <b>(B)</b> All other .....  | <b>1c(3)(B)</b>               |   |
| <b>(4)</b> Corporate stocks (other than employer securities):   |                               |   |
| <b>(A)</b> Preferred .....  | <b>1c(4)(A)</b>               |   |
| <b>(B)</b> Common.....  | <b>1c(4)(B)</b>               |   |
| <b>(5)</b> Partnership/joint venture interests .....  | <b>1c(5)</b>                  |   |
| <b>(6)</b> Real estate (other than employer real property).....   | <b>1c(6)</b>                  |   |
| <b>(7)</b> Loans (other than to participants) .....   | <b>1c(7)</b>                  |   |
| <b>(8)</b> Participant loans.....   | <b>1c(8)</b>                  | 87924   |
| <b>(9)</b> Value of interest in common/collective trusts .....  | <b>1c(9)</b>                  | 296835  |
| <b>(10)</b> Value of interest in pooled separate accounts .....   | <b>1c(10)</b>                 |   |
| <b>(11)</b> Value of interest in master trust investment accounts .....   | <b>1c(11)</b>                 |   |
| <b>(12)</b> Value of interest in 103-12 investment entities.....  | <b>1c(12)</b>                 |   |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....  | <b>1c(13)</b>                 | 3943929   |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....   | <b>1c(14)</b>                 |   |
| <b>(15)</b> Other.....  | <b>1c(15)</b>                 | 4766375   |

**1d** Employer-related investments:

|  |              | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities .....  | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 4328688               | 5229757         |

**Liabilities**

|   |           |   |       |
|---|-----------|---|-------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |       |
| <b>h</b> Operating payables .....   | <b>1h</b> |   |       |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   | 0     |
| <b>j</b> Other liabilities .....  | <b>1j</b> |   | 39905 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 39905 |

**Net Assets**

|   |           |         |         |
|---|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 4328688 | 5189852 |
|---|-----------|---------|---------|

**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 Contributions:**

|  |                 | (a) Amount | (b) Total |
|--|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....  | <b>2a(1)(A)</b> |            |           |
| <b>(B)</b> Participants .....  | <b>2a(1)(B)</b> | 482970     |           |
| <b>(C)</b> Others (including rollovers) .....  | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....  | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 482970    |

**b Earnings on investments:****(1) Interest:**

|  |                 |      |      |
|--|-----------------|------|------|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> |      |      |
| <b>(B)</b> U.S. Government securities .....  | <b>2b(1)(B)</b> |      |      |
| <b>(C)</b> Corporate debt instruments .....  | <b>2b(1)(C)</b> |      |      |
| <b>(D)</b> Loans (other than to participants) .....  | <b>2b(1)(D)</b> |      |      |
| <b>(E)</b> Participant loans .....   | <b>2b(1)(E)</b> | 2973 |      |
| <b>(F)</b> Other .....   | <b>2b(1)(F)</b> |      |      |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |      | 2973 |

|   |                 |        |        |
|---|-----------------|--------|--------|
| (2) Dividends: <b>(A)</b> Preferred stock .....   | <b>2b(2)(A)</b> |        |        |
| <b>(B)</b> Common stock .....   | <b>2b(2)(B)</b> |        |        |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> | 252601 |        |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |        | 252601 |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|   |                 |  |   |
|---|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |   |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |   |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  | 0 |

|   |                 |  |   |
|---|-----------------|--|---|
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                    | <b>2b(5)(A)</b> |  |   |
| <b>(B)</b> Other .....  | <b>2b(5)(B)</b> |  |   |
| <b>(C)</b> Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> ..... | <b>2b(5)(C)</b> |  | 0 |

|   |        | (a) Amount | (b) Total |
|---|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | 2b(6)  |            | 35        |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            | 466350    |
| c Other income .....  | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 1204929   |

**Expenses**

|  |       |        |        |
|--|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                  |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 334764 |        |
| (2) To insurance carriers for the provision of benefits .....                        | 2e(2) |        |        |
| (3) Other .....  | 2e(3) |        |        |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                        | 2e(4) |        | 334764 |
| f Corrective distributions (see instructions) .....                                  | 2f    |        | 5170   |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |        | 2545   |
| h Interest expense .....   | 2h    |        |        |
| i Administrative expenses: (1) Professional fees .....                               | 2i(1) |        |        |
| (2) Contract administrator fees .....  | 2i(2) |        |        |
| (3) Investment advisory and management fees .....                                    | 2i(3) |        |        |
| (4) Other .....  | 2i(4) | 1286   |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |        | 1286   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |        | 343765 |

**Net Income and Reconciliation**

|  |       |  |        |
|--|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 861164 |
| l Transfers of assets:                                   |       |  |        |
| (1) To this plan .....                                   | 2l(1) |  |        |
| (2) From this plan .....                                 | 2l(2) |  |        |

**Part III Accountant's Opinion**

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

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

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

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

☒ Yes ☐ No

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

(1) Name: MOSS ADAMS LLP

(2) EIN: 91-0189318

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

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

**Part IV Compliance Questions**

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

During the plan year:

**a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....

**b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) .....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a | X   |    | 191    |
| 4b |     | X  |        |

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

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

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

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

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

## Part V Trust Information (optional)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|   |  |  |
|---|--|--|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---|--|--|

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

|   |  |
|---|--|
| <b>A</b> Name of plan<br><u>PURCELL SYSTEMS401(K) PLAN</u>                                    | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>PURCELL SYSTEMS, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>91-2025134</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|  |          |
|--|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....  | <b>1</b> |
| <b>2</b> 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):<br><br>EIN(s): <u>04-6568107</u> |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>  |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....  | <b>3</b> |

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

|   |                              |                             |                              |
|---|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>   |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....  | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....  | <b>6b</b>                    |                             |                              |
| <b>c</b> 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) .....  | <b>6c</b>                    |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>  |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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? .....   | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|  |                                   |                                   |                               |                             |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |   |
|----------------|---|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---|

|  |                              |                             |
|--|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....   | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|  |            |  |
|--|------------|--|
| <b>a</b> The current year .....  | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|   |            |  |
|---|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|  |            |  |
|--|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....   | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

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

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

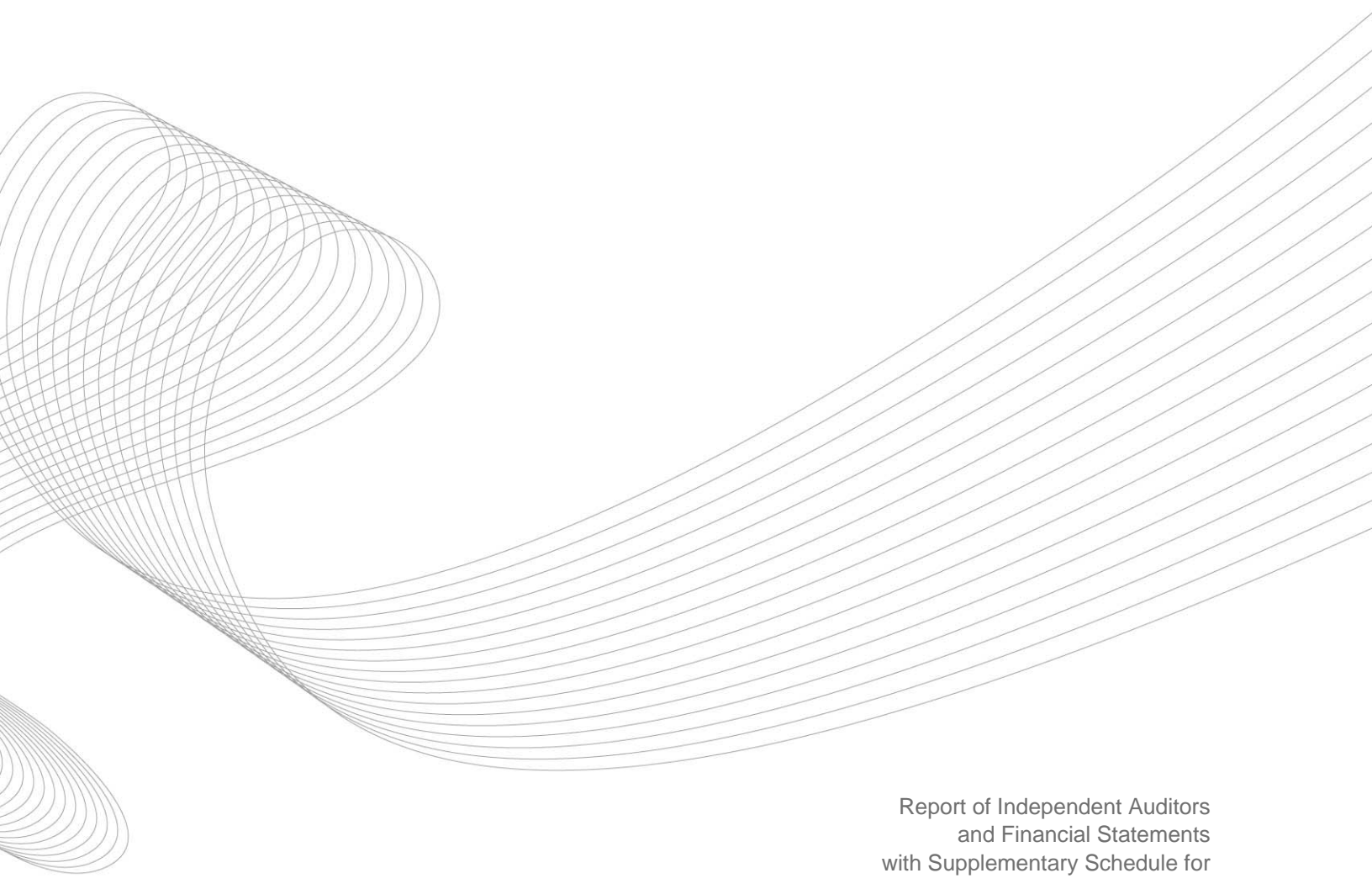
- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding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

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

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

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

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



Report of Independent Auditors  
and Financial Statements  
with Supplementary Schedule for

**Purcell Systems 401(k) Plan**

December 31, 2013 and 2012

**MOSS-ADAMS<sub>LLP</sub>**

Certified Public Accountants | Business Consultants

*Acumen. Agility. Answers.*

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## REPORT OF INDEPENDENT AUDITORS

To the Board of Trustees  
Purcell Systems 401(k) Plan

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of Purcell Systems 401(k) Plan (Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

## **REPORT OF INDEPENDENT AUDITORS**

### **(continued)**

#### ***Basis for Disclaimer of Opinion***

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

#### ***Disclaimer of Opinion***

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

#### ***Other Matter***

The Schedule H, Line 4i – Schedule of assets (held at end of year) and Schedule H, Line 4a – Schedule of delinquent participant contributions as of and for the year ended December 31, 2013, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 this supplementary information.

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

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

*Moss Adams LLP*

Spokane, Washington  
August 28, 2014

**PURCELL SYSTEMS 401(k) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

---

|  | December 31, |              |
|--|--------------|--------------|
|  | 2013         | 2012         |
| ASSETS   |              |              |
| Investments, at fair value   |              |              |
| Mutual funds   | \$ 4,766,375 | \$ 3,943,929 |
| Collective investment trust  | 381,970      | 296,835      |
| Total investments, at fair value   | 5,148,345    | 4,240,764    |
| Notes receivable from participants   | 81,412       | 87,924       |
| NET ASSETS REFLECTING ALL INVESTMENTS AT<br>FAIR VALUE   | 5,229,757    | 4,328,688    |
| Adjustment from fair value to contract value for fully<br>benefit-responsive investment contract | (7,270)      | (9,941)      |
| LIABILITIES  |              |              |
| Excess contributions   | 39,905       | -            |
| Net assets available for benefits  | \$ 5,182,582 | \$ 4,318,747 |

**PURCELL SYSTEMS 401(k) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

---

|   | Year Ended<br>December 31,<br>2013 |
|---|------------------------------------|
| <hr/>   |                                    |
| ADDITIONS TO NET ASSETS ATTRIBUTED TO                 |                                    |
| Investment income                                     |                                    |
| Net appreciation in fair value of investments         | \$ 466,349                         |
| Dividends and interest                                | 255,307                            |
|   | <hr/>                              |
| Investment income                                     | 721,656                            |
|   | <hr/>                              |
| Interest income on notes receivable from participants | 3,030                              |
|   | <hr/>                              |
| Contributions   |                                    |
| Participant   | 482,970                            |
|   | <hr/>                              |
| Total additions                                       | 1,207,656                          |
|   | <hr/>                              |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO              |                                    |
| Benefits paid to participants                         | (342,536)                          |
| Administrative expenses                               | (1,285)                            |
|   | <hr/>                              |
| Total deductions                                      | (343,821)                          |
|   | <hr/>                              |
| Net increase  | 863,835                            |
| NET ASSETS AVAILABLE FOR BENEFITS                     |                                    |
| Beginning of year                                     | 4,318,747                          |
|   | <hr/>                              |
| End of year   | \$ 5,182,582                       |
|   | <hr/>                              |

## **PURCELL SYSTEMS 401(k) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

---

#### **Note 1 – Plan Description**

The following description of the Purcell Systems 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan agreement, as amended, for a more complete description of Plan provisions.

**General** – The Plan is a participant-directed, 401(k) salary deferral and profit sharing plan covering substantially all employees of Purcell Systems, Inc. (Company) and is subject to provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Company is the Plan's sponsor and serves as Plan administrator.

**Eligibility** – Employees of the Company are eligible for salary deferral contributions after attaining the age of 21 on the first of the month following their date of hire. Employees were eligible for safe harbor matching contributions after completing three months of service. Employees are eligible for discretionary profit sharing if the employee works 1,000 hours during the Plan year and is employed on the last day of the Plan year.

**Contributions** – Participation in the Plan is voluntary. Each year, participants may elect to contribute 1% to 75% of eligible compensation up to the maximum allowable under current Internal Revenue Service limits. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants may direct the investment of their account balances into various investment options offered by the Plan. The Plan currently offers various mutual funds and a collective investment trust as investment options for participants. Up to May 2012, the Company provided a safe harbor matching contribution in which the Company matched 100% of the employees' deferral rate up to 3% of employee compensation and 50% of the employees' deferral rates that were above 3% but less than 5% as defined in the Plan. The Plan was amended in 2012 to discontinue the safe harbor matching contributions. The Plan also allows for employer discretionary matching and profit sharing contributions. During 2013, there were no employer discretionary contributions. Contributions are subject to regulatory limitations.

**Participant accounts** – Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings and/or losses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.



## PURCELL SYSTEMS 401(k) PLAN NOTES TO FINANCIAL STATEMENTS

---

### Note 1 – Plan Description (continued)

**Vesting** – Participants are fully vested in their salary deferrals and employer safe harbor matching contributions plus actual earnings thereon. Vesting in the Company’s discretionary match and profit sharing contributions are based on years of service according to the following schedule:

| <u>Years of Service</u> | <u>Vested Percentage</u> |
|-------------------------|--------------------------|
| 1                       | 20%                      |
| 2                       | 40%                      |
| 3                       | 60%                      |
| 4                       | 80%                      |
| 5                       | 100%                     |

**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. Notes are secured by the balance of the participant’s account and bear fixed, reasonable rates of interest as determined by the Plan administrator. The maximum note term is five years unless the note term qualifies as a home loan, in which case the term of the note may not exceed ten years. Principal and interest are paid ratably through payroll deductions. As of December 31, 2013, the rate of interest on all outstanding notes receivable was 3.25% with various maturities through May 2018.

**Payment of benefits** – On termination of service due to death, disability, or retirement, a participant may elect to receive a lump sum amount. For termination of service for other reasons, a participant may receive the value as the vested interest in his or her account.

**Forfeitures** – The forfeited balances of terminated participants’ nonvested accounts will be used to offset future employer contributions or pay Plan expenses. At December 31, 2013 and 2012, there were \$4,002 and \$3,847, respectively, of available forfeitures. No forfeitures were used during the year ended December 31, 2013.

### Note 2 – Summary of Significant Accounting Policies

**Basis of accounting** – The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, using the accrual method of accounting.

## **PURCELL SYSTEMS 401(k) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

---

#### **Note 2 – Summary of Significant Accounting Policies (continued)**

**Use of estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

**Investment valuation** – The investments are stated at fair value. The Plan's trustee, Fidelity Management Trust Company, certifies the contract value of the stable value fund and the fair value of all other investments.

Fair value is the price that would be received to sell an asset or paid to transfer a liability (i.e., the exit price) in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

**Income recognition** – Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. The net appreciation in fair value of investments consists of both the realized gains or losses and unrealized appreciation and depreciation of those investments.

**Payment of benefits** – Benefits are recorded when paid.

**Notes receivable from participants** – Notes receivable from participants are measured at amortized cost, which represents unpaid principal balance plus accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions upon the occurrence of a distributable event, based on the terms of the Plan Agreement.

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

## PURCELL SYSTEMS 401(k) PLAN NOTES TO FINANCIAL STATEMENTS

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### Note 2 – Summary of Significant Accounting Policies (continued)

**Subsequent events** – Subsequent events are events or transactions that occur after the date of the statement of net assets available for benefits but before the financial statements are available to be issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the date of the statement of net assets available for benefits and before the financial statements are available to be issued.

The Plan has evaluated subsequent events through August 28, 2014, which is the date the financial statements are available to be issued.

### Note 3 – Investments

Investments representing 5% or more of net assets available for benefits consist of the following as of December 31:

|                             | <u>2013</u> | <u>2012</u> |
|-----------------------------|-------------|-------------|
| Mutual funds                |             |             |
| Dreyfus S&P 500 Index       | *           | \$ 221,216  |
| Pimco Total Return R        | *           | 333,204     |
| FA Strat Income A           | *           | 482,737     |
| FA Freedom 2020 A           | \$ -        | 510,381     |
| FA Freedom 2030 A           | -           | 276,220     |
| FA Freedom 2025 A           | -           | 371,026     |
| FA Freedom 2035 A           | -           | 427,347     |
| JPM Smart Ret Inc A         | 267,785     | -           |
| JPM Smart Ret 2025 A        | 419,960     | -           |
| JPM Smart Ret 2030 A        | 843,779     | -           |
| JPM Smart Ret 2035 A        | 455,888     | -           |
| Collective investment trust |             |             |
| FA Stable Value**           | 374,700     | 286,894     |

\* Investment did not represent 5% or more of net assets available for benefits.

\*\* Contract value has been presented for the collective investment trust as it is the relevant measurement for financial statement purposes.

## **PURCELL SYSTEMS 401(k) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **Note 3 – Investments (continued)**

During 2013, the Plan's investments (including investments purchased, sold, as well as held during the year) appreciated in fair value as determined by quoted market prices as follows:

|              |                   |
|--------------|-------------------|
| Mutual funds | <u>\$ 466,349</u> |
|--------------|-------------------|

#### **Note 4 – Fair Value Measurements**

The framework for measuring fair value provides a 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 are described as follows:

- Level 1** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets 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 an asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

## PURCELL SYSTEMS 401(k) PLAN

### NOTES TO FINANCIAL STATEMENTS

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#### Note 4 – Fair Value Measurements (continued)

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

**Registered investment companies (mutual funds)** – Valued at the net asset value (NAV) of shares held by the Plan at year end using prices quoted by the relevant pricing agent.

**Collective investment trust** – Units held in the collective investment trust are valued at the stable NAV of \$1.00 per unit, although there is no guarantee that the Fidelity Advisor Stable Value Fund (Fund) will be able to maintain this value. The NAV is based on the fair value of the underlying assets owned by the collective investment minus its liabilities, and divided by the number of units outstanding. The NAV of the collective investment is calculated based on a compilation of primarily observable market information. Accordingly, the unit value for a collective investment is classified within Level 2 of the valuation hierarchy.

The Plan has investments in the Fund, which is a collective investment trust designed to provide a competitive level of income over time that is consistent with the preservation of capital. To achieve its investment objective, the Fund invests in assets (typically fixed-income securities or bond funds and may include derivative instruments such as futures contracts and swap agreements) and enters into "wrap" contracts issued by third-parties and invests in cash equivalents represented by shares in money market funds. The Fund holds guaranteed investment contracts, which typically have a fixed maturity. Each contract contains a provision stating the issuer will, if required, repay principal at the stated contract value for the purpose of paying benefit payments (fully benefit-responsive).

The following table provides additional information for investments in certain entities that calculate net asset value per share for its equivalents:

|                             | <u>Fair Value</u> | <u>Redemption<br/>Frequency</u> | <u>Redemption<br/>Notice Period</u> | <u>Redemption<br/>Restrictions</u> |
|-----------------------------|-------------------|---------------------------------|-------------------------------------|------------------------------------|
| Collective investment trust | <u>\$ 381,970</u> | Daily*                          | N/A                                 | N/A                                |

\*Participant-directed transfers to competing investment alternatives must be held in a noncompeting investment vehicle for at least 90 days before effecting the transfer to a competing investment vehicle.

## PURCELL SYSTEMS 401(k) PLAN

### NOTES TO FINANCIAL STATEMENTS

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#### Note 4 – Fair Value Measurements (continued)

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

The following table discloses by level, the fair value hierarchy of the Plan's assets at fair value as of December 31, 2013 and 2012:

|                             | Investment Assets at Fair Value as of December 31, 2013 |            |         |              |
|-----------------------------|---|------------|---------|--------------|
|                             | Level 1   | Level 2    | Level 3 | Total        |
| Mutual Funds                |   |            |         |              |
| Index funds                 | \$ 238,734  | \$ -       | \$ -    | \$ 238,734   |
| Balanced funds              | 1,839,177   | -          | -       | 1,839,177    |
| Growth funds                | 2,024,930   | -          | -       | 2,024,930    |
| Fixed income funds          | 663,534   | -          | -       | 663,534      |
| Total mutual funds          | 4,766,375   | -          | -       | 4,766,375    |
| Collective investment trust | -   | 381,970    | -       | 381,970      |
| Total assets at fair value  | \$ 4,766,375  | \$ 381,970 | \$ -    | \$ 5,148,345 |

|                             | Investment Assets at Fair Value as of December 31, 2012 |            |         |              |
|-----------------------------|---|------------|---------|--------------|
|                             | Level 1   | Level 2    | Level 3 | Total        |
| Mutual Funds                |   |            |         |              |
| Index funds                 | \$ 221,216  | \$ -       | \$ -    | \$ 221,216   |
| Balanced funds              | 2,118,406   | -          | -       | 2,118,406    |
| Growth funds                | 788,366   | -          | -       | 788,366      |
| Fixed income funds          | 815,941   | -          | -       | 815,941      |
| Total mutual funds          | 3,943,929   | -          | -       | 3,943,929    |
| Collective investment trust | -   | 296,835    | -       | 296,835      |
| Total assets at fair value  | \$ 3,943,929  | \$ 296,835 | \$ -    | \$ 4,240,764 |

## **PURCELL SYSTEMS 401(k) PLAN NOTES TO FINANCIAL STATEMENTS**

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### **Note 5 – Tax Status**

The Plan document is a volume submitter defined contribution plan that received a favorable opinion letter from the Internal Revenue Service on March 31, 2008, which stated that the Plan, as then designed, was in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

In accordance with guidance on accounting for uncertainty in income taxes, management has evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administration believes it is no longer subject to income tax examinations for years prior to 2010.

### **Note 6 – Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market volatility, and credit. It is reasonably possible, given the level of risk associated with investment securities, that changes in the near term could materially affect a participant's account balance and the amounts reported in the financial statements.

### **Note 7 – Information Certified by the Trustee**

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, trustee of the Plan, has certified to the completeness and accuracy of:

- Investments in mutual funds, the contract value of the collective investment trust, and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2013 and 2012.
- Net appreciation in fair value of investments, dividends and interest, and interest income on notes receivable from participants reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2013.
- Amounts included as mutual funds, the contract value of the collective investment trust, and participant loans reflected in the supplementary schedule of assets (held at end of year).

## **PURCELL SYSTEMS 401(k) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **Note 8 – Party in Interest Transactions**

Certain Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Management Trust Company is the trustee and affiliate of Fidelity Investments, and therefore, transactions with this entity qualify as exempt party in interest transactions. The Plan holds notes receivable from participants, which also qualify as party in interest transactions.

#### **Note 9 – Plan Termination**

It is the Plan sponsor's intent to terminate the Plan in 2014, at which time all participants' accounts will become 100% vested. As of the date of this report, the Plan had not been terminated.

#### **Note 10 – Form 5500**

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

|   | <u>2013</u>                | <u>2012</u>                |
|---|----------------------------|----------------------------|
| Net assets available for benefits per the financial statements                                    | \$ 5,182,582               | \$ 4,318,747               |
| Adjustment from fair value to contract value<br>for fully benefit-responsive investment contracts | <u>7,270</u>               | <u>9,941</u>               |
| Net assets available for benefits per Form 5500   | <u><u>\$ 5,189,852</u></u> | <u><u>\$ 4,328,688</u></u> |

The following is a reconciliation of certain activity in the statement of changes in net assets available for benefits per the financial statements to Form 5500 for the year ended December 31, 2013:

|   |                          |
|---|--------------------------|
| Net decrease in assets available for benefits per the<br>financial statements                                       | \$ 863,835               |
| 2012 adjustment from fair value to contract value to fully<br>benefit-responsive investment contracts per Form 5500 | (9,941)                  |
| 2013 adjustment from fair value to contract value to fully<br>benefit-responsive investment contracts per Form 5500 | <u>7,270</u>             |
| Net decrease in assets available for benefits per Form 5500   | <u><u>\$ 861,164</u></u> |



**SUPPLEMENTARY SCHEDULE REQUIRED BY THE DEPARTMENT OF LABOR**

**PURCELL SYSTEMS 401(k) PLAN**  
**SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

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Plan Sponsor's EIN: 91-2025134

Plan Number: 001

|   | Total that Constitute<br>Nonexempt Prohibited Transactions |   |   | Total Fully<br>Corrected<br>Under VFCP<br>and<br>PTE 2002-51 |
|---|--|---|---|--|
|   | Contributions<br>Not Corrected                             | Contributions<br>Corrected<br>Outside VFCP          | Contributions<br>Pending<br>Correction in<br>VFCP           |  |
| <u>Participant Contributions<br/>Transferred Late to Plan</u> | <u>Contributions<br/>Not Corrected</u>                     | <u>Contributions<br/>Corrected<br/>Outside VFCP</u> | <u>Contributions<br/>Pending<br/>Correction in<br/>VFCP</u> | <u></u>  |
| Loan repayments are<br>included <input type="checkbox"/>      | <u>\$ -</u>  | <u>\$ 191</u>                                       | <u>\$ -</u>   | <u>\$ -</u>  |

**PURCELL SYSTEMS 401(k) PLAN**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

Plan Sponsor's EIN: 91-2025134

Plan Number: 001

|     |  | (c)   | December 31, 2013 |                  |
|-----|--|---|-------------------|------------------|
| (b) |  | Description of Investment   |                   | (e)              |
| (a) | Identity of Issue, Borrower,<br>Lessor, or Similar Party | Including Maturity Date, Rate of<br>Interest, Collateral, Par,<br>or Maturity Value | (d)<br>Cost       | Current<br>Value |
|     | Mutual funds   |   |                   |                  |
|     | Dreyfus S&P 500 Index                                    | Registered investment company   | **                | \$ 238,734       |
|     | Pimco Total Return R                                     | Registered investment company   | **                | 138,706          |
|     | PUTN Equity Income A                                     | Registered investment company   | **                | 209,443          |
|     | GS Small Cap Value A                                     | Registered investment company   | **                | 125,175          |
|     | Janus Triton S   | Registered investment company   | **                | 191,319          |
|     | JPM Mid Cap Value A                                      | Registered investment company   | **                | 196,739          |
|     | JPM Smart Ret 2055 A                                     | Registered investment company   | **                | 57,480           |
|     | JPM Smart Ret Inc A                                      | Registered investment company   | **                | 267,785          |
|     | JPM Smart Ret 2010 A                                     | Registered investment company   | **                | 485              |
|     | JPM Smart Ret 2015 A                                     | Registered investment company   | **                | 111,996          |
|     | JPM Smart Ret 2020 A                                     | Registered investment company   | **                | 211,813          |
|     | JPM Smart Ret 2025 A                                     | Registered investment company   | **                | 419,960          |
|     | JPM Smart Ret 2030 A                                     | Registered investment company   | **                | 843,779          |
|     | JPM Smart Ret 2035 A                                     | Registered investment company   | **                | 455,888          |
|     | JPM Smart Ret 2040 A                                     | Registered investment company   | **                | 251,144          |
|     | JPM Smart Ret 2045 A                                     | Registered investment company   | **                | 125,722          |
|     | JPM Smart Ret 2050 A                                     | Registered investment company   | **                | 64,177           |
|     | LD Abbett Val Opp A                                      | Registered investment company   | **                | 57,995           |
| *   | FA Lev Co Stock A  | Registered investment company   | **                | 33,619           |
| *   | FA Strat Income A  | Registered investment company   | **                | 257,043          |
| *   | FA New Insights A  | Registered investment company   | **                | 133,493          |
| *   | FA Emerg Markets A                                       | Registered investment company   | **                | 56,741           |
| *   | FA Mid Cap II A  | Registered investment company   | **                | 128,850          |
| *   | FA Intl Discovery A                                      | Registered investment company   | **                | 188,289          |
|     | Collective investment trust                              |   |                   |                  |
| *   | FA Stable Value  | Collective investment trust   | **                | 381,970          |
|     |  | 3.25%, maturities   |                   |                  |
| *   | Participant loans  | through May 2018  | ---               | 81,412           |
|     |  |   |                   | \$5,229,757      |

\* Party in interest transaction as defined by ERISA.

\*\* The cost of participant-directed investments is not required to be disclosed.

# **PURCELL SYSTEMS 401(k) PLAN**

## **SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

Plan Sponsor's EIN: 91-2025134

Plan Number: 001

| (a) | (b)<br>Identity of Issue, Borrower,<br>Lessor, or Similar Party | (c)<br>Description of Investment<br>Including Maturity Date, Rate of<br>Interest, Collateral, Par,<br>or Maturity Value | December 31, 2013 |                         |
|-----|---|---|-------------------|-------------------------|
|     |   |   | (d)<br>Cost       | (e)<br>Current<br>Value |
|     | Mutual funds  |   |                   |                         |
|     | Dreyfus S&P 500 Index   | Registered investment company   | **                | \$ 238,734              |
|     | Pimco Total Return R  | Registered investment company   | **                | 138,706                 |
|     | PUTN Equity Income A  | Registered investment company   | **                | 209,443                 |
|     | GS Small Cap Value A  | Registered investment company   | **                | 125,175                 |
|     | Janus Triton S  | Registered investment company   | **                | 191,319                 |
|     | JPM Mid Cap Value A   | Registered investment company   | **                | 196,739                 |
|     | JPM Smart Ret 2055 A  | Registered investment company   | **                | 57,480                  |
|     | JPM Smart Ret Inc A   | Registered investment company   | **                | 267,785                 |
|     | JPM Smart Ret 2010 A  | Registered investment company   | **                | 485                     |
|     | JPM Smart Ret 2015 A  | Registered investment company   | **                | 111,996                 |
|     | JPM Smart Ret 2020 A  | Registered investment company   | **                | 211,813                 |
|     | JPM Smart Ret 2025 A  | Registered investment company   | **                | 419,960                 |
|     | JPM Smart Ret 2030 A  | Registered investment company   | **                | 843,779                 |
|     | JPM Smart Ret 2035 A  | Registered investment company   | **                | 455,888                 |
|     | JPM Smart Ret 2040 A  | Registered investment company   | **                | 251,144                 |
|     | JPM Smart Ret 2045 A  | Registered investment company   | **                | 125,722                 |
|     | JPM Smart Ret 2050 A  | Registered investment company   | **                | 64,177                  |
|     | LD Abnett Val Opp A   | Registered investment company   | **                | 57,995                  |
| *   | FA Lev Co Stock A   | Registered investment company   | **                | 33,619                  |
| *   | FA Strat Income A   | Registered investment company   | **                | 257,043                 |
| *   | FA New Insights A   | Registered investment company   | **                | 133,493                 |
| *   | FA Emerg Markets A  | Registered investment company   | **                | 56,741                  |
| *   | FA Mid Cap II A   | Registered investment company   | **                | 128,850                 |
| *   | FA Intl Discovery A   | Registered investment company   | **                | 188,289                 |
|     | Collective investment trust                                     |   |                   |                         |
| *   | FA Stable Value   | Collective investment trust   | **                | 381,970                 |
|     |   | 3.25%, maturities   |                   |                         |
| *   | Participant loans   | through May 2018  | ---               | 81,412                  |
|     |   |   |                   | <u>\$5,229,757</u>      |

\* Party in interest transaction as defined by ERISA.

\*\* The cost of participant-directed investments is not required to be disclosed.