Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
SCS ENGINEERS 401(K) PLAN

1b Three-digit plan number (PN) ▶ 004

1c Effective date of plan 07/01/1997

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

3900 KILROY AIRPORT WAY, SUITE 100
LONG BEACH, CA 90806

2b Employer Identification Number (EIN)
54-0913440

2c Plan Sponsor's telephone number
562-426-9544

2d Business code (see instructions)
541330

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	08/10/2015	STACEY DOLDEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	855
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	757
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	748
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	117
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	865
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	866
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	828
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	75
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2F 2G 2J 2K 2R 2S 2T 3D

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] ___ **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [ ] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....…… ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
SCS ENGINEERS 401(K) PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
STEARNS, CONRAD & SCHMIDT, CONSULTING ENGINEERS,

D Employer Identification Number (EIN)
54-0913440

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	12491	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VILLERE BALANCED	601 POYDRAS STREET STE 1808 NEW ORLEANS, LA 70130-6038	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MERGER FUND	777 E. WISCONSIN AVE. MILWAUKEE, WI 53202	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HARDING LOEVNER EMERG MRKTS PORT AD	PO BOX 4766 CHICAGO, IL 60680	0.40%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMG YACKTMAN FUND SERVICE CLASS 800 CONNECTICUT AVE. NORWALK, CT 06854	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALZGI NFJ DIV VL ADM - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AM CENT REAL EST INV - AMERICAN CE 44-0619208	0.35%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ARTISAN MID CAP VAL - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HARBOR INTL INV - HARBOR SERVICES 34-1953399	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK INTL I - BOSTON FINANCIAL P.O. BOX 8480 BOSTON, MA 02266	0.35%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO TOT RETURN ADM - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.28%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP EQUITY INC ADV - T. ROWE PRICE 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WFA COMMON STOCK INV - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160	0.55%

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
SCS ENGINEERS 401(K) PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
STEARNS, CONRAD & SCHMIDT, CONSULTING ENGINEERS,

D Employer Identification Number (EIN)
54-0913440

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1835350	1938425
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	60484	225099
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	516700	629522
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	39920063	43186470
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	42332597	45979516
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	42332597	45979516

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	539114	
	(B) Participants	2a(1)(B)	3458343	
	(C) Others (including rollovers)	2a(1)(C)	836662	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4834119
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	240	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	22862	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		23102
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	2071	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2812438	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2814509
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	235099	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	244981	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-9882
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	-30605	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-30605

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		113502
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		7744745
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4085485	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		4085485
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	12341	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		12341
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4097826
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3646919
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: GLENN M GELMAN & ASSOCIATES (2) EIN: 33-0097355

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
SCS ENGINEERS 401(K) PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
STEARNS, CONRAD & SCHMIDT, CONSULTING ENGINEERS,

D Employer Identification Number (EIN)
54-0913440

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCS ENGINEERS
401(k) PLAN
DECEMBER 31, 2014

SCS ENGINEERS
401(k) PLAN

DECEMBER 31, 2014

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GLENN M. GELMAN & ASSOCIATES
BUSINESS ADVISORS
CERTIFIED PUBLIC ACCOUNTANTS

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WARREN E. HENNAGIN, CPA, MS-Tax, CCIFP
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INDEPENDENT AUDITORS' REPORT

Plan Administrator
SCS Engineers 401(k) Plan
Long Beach, CA

Report on Financial Statements

We were engaged to audit the accompanying financial statements of SCS Engineers 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year then ended December 31, 2014, 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matters 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 the financial statements referred to in the first paragraph.

Other Matter – Supplemental Schedules

The supplemental schedule of Schedule H, Line 4i – Schedule of Assets Held At Year End, as of or for the year ended December 31, 2014, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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

GLENN M. GELMAN & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Glenn M. Gelman & Associates

July 27, 2015
Santa Ana, California

SCS ENGINEERS
401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31,

	2014	2013
Assets		
Investments	$ 45,349,994	$ 41,815,897
Receivables:		
Notes receivable from participants	629,522	516,700
Total Assets	45,979,516	42,332,597
NET ASSETS AVAILABLE FOR BENEFITS	$ 45,979,516	$ 42,332,597

The accompanying notes are an integral part of these financial statements

SCS ENGINEERS
401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2014

Additions:	
Contributions:	
Employee	$ 3,458,343
Employer	539,114
Rollover	836,662
	4,834,119
Investment income:	
Dividends and interest	2,814,240
Net appreciation in fair value of investments	73,015
	2,887,255
Interest income on notes receivable from participants	23,371
Total additions	7,744,745
Deductions:	
Benefit payments and withdrawals	4,085,485
Administrative expenses	12,341
Total deductions	4,097,826
Net increase	3,646,919
Net assets available for benefits at beginning of year	42,332,597
Net assets available for benefits at end of year	$ 45,979,516

The accompanying notes are an integral part of these financial statements

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION

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

Eligibility and Coverage

The Plan was adopted on July 1, 1997. The Plan is a defined 401(k) profit sharing plan covering all eligible employees of Stearns, Conrad and Schmidt Consulting Engineers, Inc. (the "Plan Sponsor") who are age eighteen or older. Participants, once eligible, may begin deferring a portion of their compensation into the Plan on the first day of the month following the satisfaction of eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 401(a) of the Internal Revenue Code (IRC). The Administration Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

Employees – Employees can contribute up to 60% of their eligible salaries, in 2014, not to exceed $17,500. Participants ages 50 or older may elect to defer additional amounts (called "catch-up" contributions) to the Plan. The maximum "catch-up" contribution that could be made in 2014 was $5,500. The additional amount can be deferred regardless of any other limitations on the amounts that can be contributed to the Plan. Participants also have the option to make elective after-tax contributions to a Roth 401(k). Total Roth contributions for the year ended December 31, 2014 was $250,953. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans ("rollover").

Employer – For the year ended December 31, 2014, the Company matches 50% of employee contributions up to 60% of an employee's salary, up to a maximum of $1,000 per participant per Plan year. Contributions are subject to certain Internal Revenue Service limitations. During the year ended December 31, 2014, the Company's contributions, including contributions to the Roth 401(k), totaled $539,114.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless affirmatively elect not to participate in the Plan.

The Company permits participants to contribute to a Roth 401K. Roth 401K contributions are not tax deductible for the participants. The Roth 401K has the same provisions for maximum deferral amount and employer match as mentioned above.

All contributions made on a participant's behalf are deposited in the trust and allocated among the investment funds in accordance with the participant's investment elections. A participant may elect to transfer investments from any investment fund to any other investment fund on a daily basis.

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Plan Sponsor's contributions and plan earnings, and is charged with an allocation of administrative expenses. 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.

Vesting

Participants are immediately vested in their contributions and related investment activity thereon. Participants vest in plan sponsor contributions in annual ratable installments of 20% after the first two years of service until fully vested after six years of service. Participants are fully vested in the event of death, disability, or attaining normal retirement age (age 65).

Forfeitures

If a participant terminates prior to vesting 100% in the employer contributions, the forfeited balance will be used to reduce administrative expenses and future employer contributions. In 2014, administrative expenses were reduced by $5,458 from forfeited non-vested accounts. At December 31, 2014 and December 31, 2013 forfeited non-vested accounts totaled $140,389 and $94,945, respectively.

Payment of Benefits

The Plan provides for the payment of benefits to the participant (or, if applicable, the beneficiary) at retirement, disability, death, financial hardship, or termination of employment. In-service distributions are also available to those participants who are disabled or are age 59½ or older. Participants who qualify for retirement benefits and withdrawals will receive their benefits as a lump sum in cash. The benefit to which a participant is entitled is the benefit that can be provided solely from the participant's vested account balance. Participants who separate from service and have vested account balances of $5,000 or less are subject to an administrative lump sum distribution.

Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan repayment terms shall be no greater than five years except when loan proceeds are used for the purchase of a primary residence. The loans are secured by the vested balance in the participant's account and bear interest at variable rates. At December 31, 2014, outstanding loans had interest rates ranging from 4.25% to 5.00%. Principal and interest is paid semi-monthly over the term of the loan through payroll deductions.

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION (Continued)

Administrative 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting under accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are stated at fair value as determined by Fidelity Management Trust Company (the "Custodian"). Mutual funds are valued based on the quoted market prices on the last business day of the plan year. The carrying value of interest bearing money market accounts equal their fair value. Increases or decreases in fair value are recognized currently. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians.

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 or 2013. In the event payment is more than three months delinquent, the note is considered to be in default.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risk and Uncertainties

The Plan provides for various investment securities. These investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with these securities and the level of uncertainty related to changes in value, it is at least reasonably possible that changes in the various risk factors in the near term would materially affect participants' account balances and the amounts reported in the accompanying financial statements.

Subsequent Events

The Plan has evaluated subsequent events through July 27, 2015, the date which the financial statements were available to be issued. No events have occurred through this date requiring disclosure.

NOTE 3 - TRUSTEE CERTIFICATION

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified to the completeness and accuracy of all investments from participants reflected on the accompanying statements of assets available for benefits as of December 31, 2014 and 2013 and the supplemental schedule of assets held for investment purposes as of December 31, 2014, the related investment activity reflected in the statement of changes in assets available for benefits for the year ended December 31, 2014.

NOTE 4 - INVESTMENTS

Individual investments that represent 5% or more of the Plan's net assets available at December 31 are as follows:

	2014
Fidelity Growth Company Fund	$ 3,757,639
Fidelity Mid-cap Stock Fund	2,784,715
PIMCO Total Return Admin Fund	3,062,684
Fidelity Freedom 2020 Fund	2,339,840
Spartan Total Market Index Fund – Fidelity Advantage Class	2,458,784

	2013
Fidelity Growth Company Fund	$ 3,972,111
Fidelity Mid-cap Stock Fund	2,878,083
PIMCO Total Return Admin Fund	2,855,538
Fidelity Low-priced Stock Fund	2,306,059

NOTE 5 - FAIR VALUE MEASUREMENTS

The accounting standards regarding fair value measurements define fair value, establish a framework for measuring fair value, and provide for enhanced disclosures about fair value measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Valuation is based upon quoted prices in active markets for identical securities.

Level 2 – Valuation is based upon other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.).

Level 3 – Valuation is based upon unobservable inputs significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in methodologies used at December 31, 2014 and 2013.

Cash and cash equivalents

The carrying value is believed to be representative of the fair value.

BrokerageLink investments

The BrokerageLink investments are reported at fair value. For the majority of BrokerageLink investments the Plan receives prices from a nationally recognized pricing service that are based on observable market transactions and includes these estimates in the amount disclosed in Level 1 (equities and mutual funds).

Mutual Funds

These are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

Below are the Plan's financial instruments carried at fair value on a recurring basis by the fair value hierarchy levels established in current accounting standards.

	As of December 31, 2014		
	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Total Fair Value
Mutual Funds:			
Bond Funds	$ 3,315,843	$ –	$ 3,315,843
Life Cycle Funds	11,349,013	–	11,349,013
Domestic Equity Large Value	1,781,021	–	1,781,021
Domestic Equity Large Blend	2,458,784	–	2,458,784
Domestic Equity Large Growth	9,122,467	–	9,122,467
Domestic Equity Mid Value	3,742,793	–	3,742,793
Domestic Equity Mid Blend	705,561	–	705,561
Domestic Equity Mid Growth	4,111,482	–	4,111,482
Domestic Equity Small Value	584,594	–	584,594
Domestic Equity Small Blend	997,459	–	997,459
International	2,425,503	–	2,425,503
Real Estate	528,064	–	528,064
Balanced/Hybrid	1,912,521	–	1,912,521
Interest-bearing Cash, Money Market Account	1,831,080	–	1,831,080
Fidelity BrokerageLink Investments:			
Common Stocks	225,099	–	225,099
Mutual Funds	151,365	–	151,365
Interest-bearing cash	107,345	–	107,345
Total	$ 45,349,994	$ –	$ 45,349,994

	As of December 31, 2013		
	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Total Fair Value
Mutual Funds:			
Bond Funds	$ 2,986,538	$ –	$ 2,986,538
Life Cycle Funds	9,974,642	–	9,974,642
Domestic Equity Large Value	1,678,397	–	1,678,397
Domestic Equity Large Blend	1,866,531	–	1,866,531
Domestic Equity Large Growth	8,324,461	–	8,324,461
Domestic Equity Mid Value	1,728,016	–	1,728,016
Domestic Equity Mid Blend	2,779,771	–	2,779,771
Domestic Equity Mid Growth	4,256,174	–	4,256,174
Domestic Equity Small Value	490,776	–	490,776
Domestic Equity Small Blend	1,087,053	–	1,087,053
International	2,750,303	–	2,750,303
Real Estate	351,770	–	351,770
Balanced/Hybrid	1,509,090	–	1,509,090
Interest-bearing Cash, Money Market Account	1,806,572	–	1,806,572
Fidelity BrokerageLink Investments:			
Common Stocks	60,484	–	60,484
Mutual Funds	136,541	–	136,541
Interest-bearing cash	28,778	–	28,778
Total	$ 41,815,897	$ –	$ 41,815,897

NOTE 6 - RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by affiliates of Fidelity Trust Management Company. During the year ended December 31, 2014, administrative fees in the amount of $12,341 were paid by the Plan. Fidelity Management Trust Company is a custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

Transactions involving participant loans also qualify as part-in-interest transactions.

Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the Plan's operations.

NOTE 7 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the participants' rights to their accrued benefits are non-forfeitable.

NOTE 8 - INCOME TAX STATUS

The Plan has adopted the provisions of a volume submitter 401(k) Plan. The Plan obtained its latest opinion letter from the Internal Revenue Service dated March 31, 2008, which stated that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and management believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and that, therefore, the Plan qualifies under Section 401(a) and the related trust is tax-exempt as of December 31, 2014. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

SUPPLEMENTAL SCHEDULE

SCS ENGINEERS
401(k) PLAN
SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD AT YEAR END
EIN 54-0913440 PLAN NUMBER 004
DECEMBER 31, 2014

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d)[1] Cost	(e) Current Value
	PIMCO	Total Return Admin Fund		$ 3,062,684
	American Century	Real Estate Investor Fund		528,064
	Oakmark	International Fund Class I		618,031
	WFA	Common Stock Fund Class Z		1,326,767
	Allianz	GI NFJ Dividend value Admin Class		666,575
	TRP	Equity Income Fund Advisor Class		1,114,446
	Harbor	International Fund Investor Class		400,130
	Artisan	Mid Cap Value Fund		1,599,607
*	Fidelity	Fidelity Fund		1,736,980
*	Fidelity	Fidelity Puritan Fund		1,912,521
*	Fidelity	Fidelity Contra Fund		1,602,667
*	Fidelity	Fidelity Growth Company Fund		3,757,639
*	Fidelity	Fidelity OTC Portfolio Fund		2,025,181
*	Fidelity	Fidelity Low-priced Stock Fund		2,143,186
*	Fidelity	Fidelity Diversified International Fund		1,316,542
*	Fidelity	Fidelity Mid-cap Stock Fund		2,784,715
*	Fidelity	Fidelity Freedom Income Fund		305,222
*	Fidelity	Fidelity Freedom 2005 Fund		10,979
*	Fidelity	Fidelity Freedom 2010 Fund		632,672
*	Fidelity	Fidelity Freedom 2015 Fund		369,073
*	Fidelity	Fidelity Freedom 2020 Fund		2,339,840
*	Fidelity	Fidelity Freedom 2025 Fund		1,986,734
*	Fidelity	Fidelity Freedom 2030 Fund		2,014,648
*	Fidelity	Fidelity Freedom 2035 Fund		1,229,783
*	Fidelity	Fidelity Freedom 2040 Fund		1,149,069
*	Fidelity	Fidelity Freedom 2045 Fund		621,498
*	Fidelity	Fidelity Freedom 2050 Fund		520,971
*	Fidelity	Fidelity Freedom 2055 Fund		168,524
*	Fidelity	Fidelity Small-cap Discovery Fund		997,459
*	Spartan	Total Market Index Fund – Fidelity Adv Class		2,458,784
*	Spartan	Extended Market Index Fund – Fidelity Adv Class		705,561
*	Spartan	Global Ex U.S. Index Fund – Fidelity Adv Class		90,800
*	Fidelity	Fidelity Small-cap Value		584,594
	Vanguard	Total bond Market Index Fund		253,159
*	Interest-bearing cash	Fidelity Retirement Money Market Fund		1,831,080
**	Fidelity BrokerageLink Investments	Brokerage Account		483,809
*	Notes receivable from participants	Interest rates ranging from 4.25- 5.00%	0	629,522
				$ 45,979,516

* Indicates a party-in-interest as defined by ERISA.
** Includes party-in-interest as defined by ERISA.
[1] Participant directed accounts cost omitted.

SCS ENGINEERS
401(k) PLAN
DECEMBER 31, 2014

SCS ENGINEERS
401(k) PLAN

DECEMBER 31, 2014

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INDEPENDENT AUDITORS' REPORT

Plan Administrator
SCS Engineers 401(k) Plan
Long Beach, CA

Report on Financial Statements

We were engaged to audit the accompanying financial statements of SCS Engineers 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year then ended December 31, 2014, 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matters 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 the financial statements referred to in the first paragraph.

Other Matter – Supplemental Schedules

The supplemental schedule of Schedule H, Line 4i – Schedule of Assets Held At Year End, as of or for the year ended December 31, 2014, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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

GLENN M. GELMAN & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Glenn M. Gelman & Associates

July 27, 2015
Santa Ana, California

SCS ENGINEERS
401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31,

	2014	2013
Assets		
Investments	$ 45,349,994	$ 41,815,897
Receivables:		
Notes receivable from participants	629,522	516,700
Total Assets	45,979,516	42,332,597
NET ASSETS AVAILABLE FOR BENEFITS	$ 45,979,516	$ 42,332,597

The accompanying notes are an integral part of these financial statements

SCS ENGINEERS
401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2014

Additions:	
Contributions:	
Employee	$ 3,458,343
Employer	539,114
Rollover	836,662
	4,834,119
Investment income:	
Dividends and interest	2,814,240
Net appreciation in fair value of investments	73,015
	2,887,255
Interest income on notes receivable from participants	23,371
Total additions	7,744,745
Deductions:	
Benefit payments and withdrawals	4,085,485
Administrative expenses	12,341
Total deductions	4,097,826
Net increase	3,646,919
Net assets available for benefits at beginning of year	42,332,597
Net assets available for benefits at end of year	$ 45,979,516

The accompanying notes are an integral part of these financial statements

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION

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

Eligibility and Coverage

The Plan was adopted on July 1, 1997. The Plan is a defined 401(k) profit sharing plan covering all eligible employees of Stearns, Conrad and Schmidt Consulting Engineers, Inc. (the "Plan Sponsor") who are age eighteen or older. Participants, once eligible, may begin deferring a portion of their compensation into the Plan on the first day of the month following the satisfaction of eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 401(a) of the Internal Revenue Code (IRC). The Administration Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

Employees – Employees can contribute up to 60% of their eligible salaries, in 2014, not to exceed $17,500. Participants ages 50 or older may elect to defer additional amounts (called "catch-up" contributions) to the Plan. The maximum "catch-up" contribution that could be made in 2014 was $5,500. The additional amount can be deferred regardless of any other limitations on the amounts that can be contributed to the Plan. Participants also have the option to make elective after-tax contributions to a Roth 401(k). Total Roth contributions for the year ended December 31, 2014 was $250,953. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans ("rollover").

Employer – For the year ended December 31, 2014, the Company matches 50% of employee contributions up to 60% of an employee's salary, up to a maximum of $1,000 per participant per Plan year. Contributions are subject to certain Internal Revenue Service limitations. During the year ended December 31, 2014, the Company's contributions, including contributions to the Roth 401(k), totaled $539,114.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless affirmatively elect not to participate in the Plan.

The Company permits participants to contribute to a Roth 401K. Roth 401K contributions are not tax deductible for the participants. The Roth 401K has the same provisions for maximum deferral amount and employer match as mentioned above.

All contributions made on a participant's behalf are deposited in the trust and allocated among the investment funds in accordance with the participant's investment elections. A participant may elect to transfer investments from any investment fund to any other investment fund on a daily basis.

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Plan Sponsor's contributions and plan earnings, and is charged with an allocation of administrative expenses. 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.

Vesting

Participants are immediately vested in their contributions and related investment activity thereon. Participants vest in plan sponsor contributions in annual ratable installments of 20% after the first two years of service until fully vested after six years of service. Participants are fully vested in the event of death, disability, or attaining normal retirement age (age 65).

Forfeitures

If a participant terminates prior to vesting 100% in the employer contributions, the forfeited balance will be used to reduce administrative expenses and future employer contributions. In 2014, administrative expenses were reduced by $5,458 from forfeited non-vested accounts. At December 31, 2014 and December 31, 2013 forfeited non-vested accounts totaled $140,389 and $94,945, respectively.

Payment of Benefits

The Plan provides for the payment of benefits to the participant (or, if applicable, the beneficiary) at retirement, disability, death, financial hardship, or termination of employment. In-service distributions are also available to those participants who are disabled or are age 59½ or older. Participants who qualify for retirement benefits and withdrawals will receive their benefits as a lump sum in cash. The benefit to which a participant is entitled is the benefit that can be provided solely from the participant's vested account balance. Participants who separate from service and have vested account balances of $5,000 or less are subject to an administrative lump sum distribution.

Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan repayment terms shall be no greater than five years except when loan proceeds are used for the purchase of a primary residence. The loans are secured by the vested balance in the participant's account and bear interest at variable rates. At December 31, 2014, outstanding loans had interest rates ranging from 4.25% to 5.00%. Principal and interest is paid semi-monthly over the term of the loan through payroll deductions.

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION (Continued)

Administrative 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting under accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are stated at fair value as determined by Fidelity Management Trust Company (the "Custodian"). Mutual funds are valued based on the quoted market prices on the last business day of the plan year. The carrying value of interest bearing money market accounts equal their fair value. Increases or decreases in fair value are recognized currently. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians.

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 or 2013. In the event payment is more than three months delinquent, the note is considered to be in default.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risk and Uncertainties

The Plan provides for various investment securities. These investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with these securities and the level of uncertainty related to changes in value, it is at least reasonably possible that changes in the various risk factors in the near term would materially affect participants' account balances and the amounts reported in the accompanying financial statements.

Subsequent Events

The Plan has evaluated subsequent events through July 27, 2015, the date which the financial statements were available to be issued. No events have occurred through this date requiring disclosure.

NOTE 3 - TRUSTEE CERTIFICATION

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified to the completeness and accuracy of all investments from participants reflected on the accompanying statements of assets available for benefits as of December 31, 2014 and 2013 and the supplemental schedule of assets held for investment purposes as of December 31, 2014, the related investment activity reflected in the statement of changes in assets available for benefits for the year ended December 31, 2014.

NOTE 4 - INVESTMENTS

Individual investments that represent 5% or more of the Plan's net assets available at December 31 are as follows:

	2014
Fidelity Growth Company Fund	$ 3,757,639
Fidelity Mid-cap Stock Fund	2,784,715
PIMCO Total Return Admin Fund	3,062,684
Fidelity Freedom 2020 Fund	2,339,840
Spartan Total Market Index Fund – Fidelity Advantage Class	2,458,784

	2013
Fidelity Growth Company Fund	$ 3,972,111
Fidelity Mid-cap Stock Fund	2,878,083
PIMCO Total Return Admin Fund	2,855,538
Fidelity Low-priced Stock Fund	2,306,059

NOTE 5 - FAIR VALUE MEASUREMENTS

The accounting standards regarding fair value measurements define fair value, establish a framework for measuring fair value, and provide for enhanced disclosures about fair value measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Valuation is based upon quoted prices in active markets for identical securities.

Level 2 – Valuation is based upon other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.).

Level 3 – Valuation is based upon unobservable inputs significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in methodologies used at December 31, 2014 and 2013.

Cash and cash equivalents

The carrying value is believed to be representative of the fair value.

BrokerageLink investments

The BrokerageLink investments are reported at fair value. For the majority of BrokerageLink investments the Plan receives prices from a nationally recognized pricing service that are based on observable market transactions and includes these estimates in the amount disclosed in Level 1 (equities and mutual funds).

Mutual Funds

These are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

Below are the Plan's financial instruments carried at fair value on a recurring basis by the fair value hierarchy levels established in current accounting standards.

	As of December 31, 2014		
	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Total Fair Value
Mutual Funds:			
Bond Funds	$ 3,315,843	$ –	$ 3,315,843
Life Cycle Funds	11,349,013	–	11,349,013
Domestic Equity Large Value	1,781,021	–	1,781,021
Domestic Equity Large Blend	2,458,784	–	2,458,784
Domestic Equity Large Growth	9,122,467	–	9,122,467
Domestic Equity Mid Value	3,742,793	–	3,742,793
Domestic Equity Mid Blend	705,561	–	705,561
Domestic Equity Mid Growth	4,111,482	–	4,111,482
Domestic Equity Small Value	584,594	–	584,594
Domestic Equity Small Blend	997,459	–	997,459
International	2,425,503	–	2,425,503
Real Estate	528,064	–	528,064
Balanced/Hybrid	1,912,521	–	1,912,521
Interest-bearing Cash, Money Market Account	1,831,080	–	1,831,080
Fidelity BrokerageLink Investments:			
Common Stocks	225,099	–	225,099
Mutual Funds	151,365	–	151,365
Interest-bearing cash	107,345	–	107,345
Total	$ 45,349,994	$ –	$ 45,349,994

	As of December 31, 2013		
	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Total Fair Value
Mutual Funds:			
Bond Funds	$ 2,986,538	$ –	$ 2,986,538
Life Cycle Funds	9,974,642	–	9,974,642
Domestic Equity Large Value	1,678,397	–	1,678,397
Domestic Equity Large Blend	1,866,531	–	1,866,531
Domestic Equity Large Growth	8,324,461	–	8,324,461
Domestic Equity Mid Value	1,728,016	–	1,728,016
Domestic Equity Mid Blend	2,779,771	–	2,779,771
Domestic Equity Mid Growth	4,256,174	–	4,256,174
Domestic Equity Small Value	490,776	–	490,776
Domestic Equity Small Blend	1,087,053	–	1,087,053
International	2,750,303	–	2,750,303
Real Estate	351,770	–	351,770
Balanced/Hybrid	1,509,090	–	1,509,090
Interest-bearing Cash, Money Market Account	1,806,572	–	1,806,572
Fidelity BrokerageLink Investments:			
Common Stocks	60,484	–	60,484
Mutual Funds	136,541	–	136,541
Interest-bearing cash	28,778	–	28,778
Total	$ 41,815,897	$ –	$ 41,815,897

NOTE 6 - RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by affiliates of Fidelity Trust Management Company. During the year ended December 31, 2014, administrative fees in the amount of $12,341 were paid by the Plan. Fidelity Management Trust Company is a custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

Transactions involving participant loans also qualify as part-in-interest transactions.

Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the Plan's operations.

NOTE 7 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the participants' rights to their accrued benefits are non-forfeitable.

NOTE 8 - INCOME TAX STATUS

The Plan has adopted the provisions of a volume submitter 401(k) Plan. The Plan obtained its latest opinion letter from the Internal Revenue Service dated March 31, 2008, which stated that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and management believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and that, therefore, the Plan qualifies under Section 401(a) and the related trust is tax-exempt as of December 31, 2014. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

SUPPLEMENTAL SCHEDULE

SCS ENGINEERS
401(k) PLAN
SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD AT YEAR END
EIN 54-0913440 PLAN NUMBER 004
DECEMBER 31, 2014

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d)[1] Cost	(e) Current Value
	PIMCO	Total Return Admin Fund		$ 3,062,684
	American Century	Real Estate Investor Fund		528,064
	Oakmark	International Fund Class I		618,031
	WFA	Common Stock Fund Class Z		1,326,767
	Allianz	GI NFJ Dividend value Admin Class		666,575
	TRP	Equity Income Fund Advisor Class		1,114,446
	Harbor	International Fund Investor Class		400,130
	Artisan	Mid Cap Value Fund		1,599,607
*	Fidelity	Fidelity Fund		1,736,980
*	Fidelity	Fidelity Puritan Fund		1,912,521
*	Fidelity	Fidelity Contra Fund		1,602,667
*	Fidelity	Fidelity Growth Company Fund		3,757,639
*	Fidelity	Fidelity OTC Portfolio Fund		2,025,181
*	Fidelity	Fidelity Low-priced Stock Fund		2,143,186
*	Fidelity	Fidelity Diversified International Fund		1,316,542
*	Fidelity	Fidelity Mid-cap Stock Fund		2,784,715
*	Fidelity	Fidelity Freedom Income Fund		305,222
*	Fidelity	Fidelity Freedom 2005 Fund		10,979
*	Fidelity	Fidelity Freedom 2010 Fund		632,672
*	Fidelity	Fidelity Freedom 2015 Fund		369,073
*	Fidelity	Fidelity Freedom 2020 Fund		2,339,840
*	Fidelity	Fidelity Freedom 2025 Fund		1,986,734
*	Fidelity	Fidelity Freedom 2030 Fund		2,014,648
*	Fidelity	Fidelity Freedom 2035 Fund		1,229,783
*	Fidelity	Fidelity Freedom 2040 Fund		1,149,069
*	Fidelity	Fidelity Freedom 2045 Fund		621,498
*	Fidelity	Fidelity Freedom 2050 Fund		520,971
*	Fidelity	Fidelity Freedom 2055 Fund		168,524
*	Fidelity	Fidelity Small-cap Discovery Fund		997,459
*	Spartan	Total Market Index Fund – Fidelity Adv Class		2,458,784
*	Spartan	Extended Market Index Fund – Fidelity Adv Class		705,561
*	Spartan	Global Ex U.S. Index Fund – Fidelity Adv Class		90,800
*	Fidelity	Fidelity Small-cap Value		584,594
	Vanguard	Total bond Market Index Fund		253,159
*	Interest-bearing cash	Fidelity Retirement Money Market Fund		1,831,080
**	Fidelity BrokerageLink Investments	Brokerage Account		483,809
*	Notes receivable from participants	Interest rates ranging from 4.25- 5.00%	0	629,522
				$ 45,979,516

* Indicates a party-in-interest as defined by ERISA.
** Includes party-in-interest as defined by ERISA.
[1] Participant directed accounts cost omitted.