# 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
AFFORDABLE ENGINEERING SERVICES 401(K) PLAN

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

**1c** Effective date of plan 05/11/2007

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

120 C AVENUE
# 110
CORONADO, CA 92118

**2b** Employer Identification Number (EIN)
59-3812042

**2c** Plan Sponsor's telephone number
619-545-0532

**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. | 10/09/2015 | CHRISTY TURBEVILLE |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/09/2015 | CHRISTY TURBEVILLE |
| | **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** | 598 |
| **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)** | 394 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 413 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 260 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 673 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** Total. Add lines **6d** and **6e**. | **6f** | 673 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 628 |
| **h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2014**<br>**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
AFFORDABLE ENGINEERING SERVICES 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
AFFORDABLE ENGINEERING SERVICES

**D** Employer Identification Number (EIN)
59-3812042

## 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

MERRILL LYNCH,PIERCE,FENNER & SMITH

13-5674085

**(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)

ASCENSUS

11-3665754

| (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 99 15 60 50 | NONE | 12345 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

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

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

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

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE 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
AFFORDABLE ENGINEERING SERVICES 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
AFFORDABLE ENGINEERING SERVICES

**D** Employer Identification Number (EIN)
59-3812042

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 261273 | 375106 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 78909 | 140758 |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 186900 | 171274 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 4017244 | 5636231 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 4544326 | 6323369 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 4544326 | 6323369 |

## 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.

| | | | (a) Amount | (b) Total |
|---|---|---|---|---|
| | **Income** | | | |
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 1593569 | |
| | **(B)** Participants | 2a(1)(B) | 750857 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 2344426 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 11 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 5957 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 5968 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 66855 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 66855 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **(6)** Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| **(7)** Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| **(8)** Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| **(9)** Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| **(10)** Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 182978 |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 2600227 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 789105 | |
| **(2)** To insurance carriers for the provision of benefits | 2e(2) | | |
| **(3)** Other | 2e(3) | | |
| **(4)** Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 789105 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | 19709 |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: **(1)** Professional fees | 2i(1) | | |
| **(2)** Contract administrator fees | 2i(2) | 12345 | |
| **(3)** Investment advisory and management fees | 2i(3) | | |
| **(4)** Other | 2i(4) | 25 | |
| **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 12370 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 821184 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | 1779043 |
| **l** Transfers of assets: | | | |
| **(1)** To this plan | 2l(1) | | |
| **(2)** From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

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

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

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

**(1)** Name: OLIVA, GODDARD & WRIGHT **(2)** EIN: 33-0578542

**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 | | 65383 |
| **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 | | 6049690 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**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
AFFORDABLE ENGINEERING SERVICES 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
AFFORDABLE ENGINEERING SERVICES

**D** Employer Identification Number (EIN)
59-3812042

## Part I Distributions

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1** 0

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

EIN(s): 45-0404698

**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):

# AFFORDABLE ENGINEERING SERVICES
# 401(k) PLAN
# FINANCIAL STATEMENTS
# DECEMBER 31, 2014 AND 2013

**AFFORDABLE ENGINEERING SERVICES**
**401(k) PLAN**
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Oliva Goddard & Wright
CERTIFIED PUBLIC ACCOUNTANTS

# Independent Auditor's Report

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Affordable Engineering Services 401(k) Plan, which comprise the Statements 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 ended December 31, 2014, and related notes to the financial statements.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

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

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Ascensus, the recordkeeper of the Plan as agent for Ascensus 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 agent on behalf of the trustee as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the agent on behalf of the trustee is complete and accurate.

## Disclaimer of Opinion

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

9333 Genesee Avenue, Suite 110, San Diego, CA 92121
(858) 554-0800 - FAX: (858) 554-0865

**Other Matter**
We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule of Assets Held (At End of Year), and Schedule of Delinquent Participant Contributions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

**Report on Form and Content in Compliance With DOL Rules and Regulations**
The form and content of the information included in the financial statements and supplemental schedules taken as a whole, other than that derived from the information certified by the agent on behalf of 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.

Oliva, Goddard & Wright

OLIVA, GODDARD & WRIGHT
Certified Public Accountants

October 8, 2015
San Diego, California

**AFFORDABLE ENGINEERING SERVICES 401(k)**
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
**DECEMBER 31, 2014 AND 2013**



| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| **INVESTMENTS** | | |
| At Fair Value: | | |
| Investments (Notes 3 and 4) | $ 5,776,989 | $ 4,096,153 |
| **TOTAL INVESTMENTS** | 5,776,989 | 4,096,153 |
| **RECEIVABLES** | | |
| Employer Receivable | 375,106 | 261,273 |
| Notes Receivable from Participants | 171,274 | 186,900 |
| **TOTAL RECEIVABLES** | 546,380 | 448,173 |
| **TOTAL ASSETS** | 6,323,369 | 4,544,326 |
| **LIABILITIES** | | |
| **TOTAL LIABILITIES** | 0 | 0 |
| **NET ASSETS AVAILABLE FOR PLAN BENEFITS** | $ 6,323,369 | $ 4,544,326 |

See Accompanying Notes

**AFFORDABLE ENGINEERING SERVICES 401(k)**
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
**FOR THE YEAR ENDED DECEMBER 31, 2014**



| | |
|---|---|
| **ADDITIONS** | |
| Addition to Net Assets Attributed to: | |
| Income | |
| Net Appreciation of Fair Value of Investments | $ 182,978 |
| Interest and Dividends | 72,823 |
| Total Income | 255,801 |
| Contributions: | |
| Participants' | 750,857 |
| Employer's | 1,593,569 |
| Rollovers and Transfers | 0 |
| Total Contributions and Rollovers | 2,344,426 |
| **TOTAL ADDITIONS** | 2,600,227 |
| **DEDUCTIONS** | |
| Deductions from Net Assets Attributed to: | |
| Benefits Paid to Participants | 808,814 |
| Plan Expenses | 12,370 |
| **TOTAL DEDUCTIONS** | 821,184 |
| **NET INCREASE** | 1,779,043 |
| **NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR** | 4,544,326 |
| **NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR** | $ 6,323,369 |

See Accompanying Notes

## NOTE 1 DESCRIPTION OF PLAN

The following brief description of the Affordable Engineering Services 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan providing retirement benefits covering substantially all employees who meet certain eligibility requirements of Affordable Engineering Services, LLC. (the "Company"). The Plan is subject to the provisions of the Employment Retirement Income Security Act of 1974 (ERISA).

Participation

Substantially all employees who are age 18 years or older and have become an eligible employee as defined by the Plan are eligible to participate in the Plan. Employees may enter the Plan on the day they become an eligible employee.

Contributions

Each year, participants in the Plan may elect to defer up to 100% of compensation, subject to federal limits, as defined by the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions, which are eligible for employer matching contributions. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of their eligible compensation until changed by the participant. The Plan also allows participants to contribute amounts representing rollover distributions from other qualified sources.

Company Contributions

The Company may provide for a discretionary matching contribution to the Plan, as determined by the Company, and will make profit sharing contributions to the Plan allocated using a government contract formula, based on prevailing wage laws. Additionally, the Company may provide discretionary qualified nonelective contributions and qualified matching contributions. During the year ended December 31, 2014, the Company made discretionary contributions and profit sharing contributions to the Plan of $0 and $1,593,569, respectively.

## NOTE 1 DESCRIPTION OF PLAN (Continued)

Participant Accounts

Each participant's account is credited with the participant's contribution, the company's contribution(s) and allocations of plan earnings, and 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. Participants may direct the investment of their account balances into various investment funds offered by the Plan.

Vesting

Participants are immediately vested in all employee contributions, profit sharing contributions and rollover accounts plus actual earnings thereon.

Vesting in employer matching and other discretionary contributions and any earnings thereon is based on years of continuous service. A participant is 100% vested after one year of credited service.

Forfeitures

At December 31, 2014 and 2013, forfeited nonvested amounts totaled $0 and $201. These amounts will be used to reduce administrative expenses of the Plan or reduce the Company's contributions. Also in 2014, forfeitures of $201 were used to reduce the Plan expenses or Company contributions.

Notes Receivable from Participants

Participants may borrow from their accounts up to the lesser of $50,000 or 50 percent of the their vested account balances. The loans are secured by the balance in participant's account and are subject to interest charges. Notes are paid ratably through payroll deductions over a term not to exceed five years, or 30 years for Notes used for the purchase of a primary residence. The interest rate on Notes Receivable from Participants as of December 31, 2014 was 3.25%.

Investment Options

As permitted under the Plan, participants are able to invest their account balances in the investment options offered by the Plan, in the proportion they select. Participants may change the investment mix on any business day, as defined by the Plan.

## NOTE 1 DESCRIPTION OF PLAN (Continued)

Payment of Benefits

Distributions from a participant's account are generally made upon termination of employment, death or retirement. Participants, or their beneficiary, may receive payment in the form of a lump-sum distribution, rollover to IRA accounts, or rollover to another qualified plan. Participant's may also receive distributions due to hardship, subject to approval, as defined by the Plan. At 12/31/14 $4,177 of benefit payments had been traded but not disbursed until 1/2/15.

Investment and Administrative Expenses

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Investment and certain administrative expenses of the Plan are paid directly by the Company. Other expenses, such as loan fees or fees for distributions, are nominal and are charged to the participant incurring the distribution. Other plan expenses are deducted from the Plan's investment gains.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Plan maintains its accounts on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles. The significant accounting policies followed are discussed below.

Estimates

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

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. 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. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. The fair value of a financial instrument is the amount that would be received upon sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurement.

Purchases and sales of securities are recorded on a trade-date basis (generally the date on which the security trade occurs). Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date (generally the date before which a stockholder must hold a security in order to be entitled to receive a dividend). Net appreciation or depreciation in fair value of investments consists of realized gains and losses and unrealized appreciation or depreciation in investments. Realized gains and losses are calculated as the difference between the proceeds from sales and the related investment's fair value at the beginning of the Plan year, or acquisition cost if acquired during the Plan year. Unrealized appreciation or depreciation is calculated as the difference between the fair value of investments at the end of the Plan year and their fair value at the beginning of the Plan year, or acquisition cost if acquired during the Plan year.

Realized and unrealized appreciation and depreciation is recorded in the accompanying Statement of Changes in Net Assets Available for Benefits as net appreciation in fair value of investments.

Payment of Benefits

Benefits are recorded when paid.

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

Subsequent Event

The plan has evaluated subsequent events through October 8, 2015, the date of the financial statements were available to be issued.

## NOTE 3 INFORMATION PREPARED AND CERTIFIED BY AGENT ACTING ON BEHALF OF TRUSTEE

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the agent acting on behalf of trustee, as of December 31:

| | 2014 | 2013 |
|---|---|---|
| Investments, at fair value | | |
| Mutual Funds | $ 5,776,989 | $ 4,096,153 |
| Loans | $ 171,274 | $ 186,900 |
| Investment Income | $ 182,978 | $ 405,936 |
| Interest and Dividends | $ 72,823 | $ 36,493 |

## NOTE 4 INVESTMENTS

The following investments represent five percent (5%) or more of the Plan's net assets as of December 31:

| | 2014 | 2013 |
|---|---|---|
| GM BlackRock Equity Dividend R | $ 446,826 | $ 279,080 |
| BlackRock Global Allocation R | $ 581,981 | $ 596,323 |
| GM MainStay Large Cap Growth Fund R3 | $ 361,038 | $ 229,687 |
| GM JP Morgan Government Bond R2 | $ 585,303 | $ 345,333 |
| GM PIMCO Total Return R | $ 584,688 | $ 350,906 |

## NOTE 4 INVESTMENTS (Continued)

During 2014, the Plan's investments (including gains and losses on investements bought and sold, as well as held during the year) appreciated in value by $182,978, as follows:

| | 2014 |
|---|---|
| Mutual Funds | $ 182,978 |
| Net Appreciation in Fair Value | $ 182,978 |

## NOTE 5 FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The heirarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value heirarchy under FASB ASC 820 are described as follows:

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

**Level 2:** Inputs to the valuation methodology include quoted prices for similar assets or liabilites in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

## NOTE 5 FAIR VALUE MEASUREMENT (Continued)

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

Following is a description if the valuation methodologies used for assets measured at fair value, noting investments held in the Plan primarily consist of mutual funds. There have been no changes in the methodologies used at December 31, 2014.

*Mutual funds:* The fair value of mutual finds are based on quoted market prices when made available.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets measured at fair value as of December 31 2014:

| | Level I | Level II | Level III | Total |
|---|---|---|---|---|
| Mutual Funds | | | | |
| Money Market | $ 140,758 | $ 0 | $ 0 | $ 140,758 |
| International Equity | 1,418,492 | 0 | 0 | 1,418,492 |
| Large Equity | 1,654,033 | 0 | 0 | 1,654,033 |
| Mid Cap Equity | 558,429 | 0 | 0 | 558,429 |
| Small Cap Equity | 413,017 | 0 | 0 | 413,017 |
| Bond Funds | 1,391,677 | 0 | 0 | 1,391,677 |
| Real Estate Funds | 200,583 | 0 | 0 | 200,583 |
| Total investments at fair value | $5,776,989 | $ 0 | $ 0 | $ 5,776,989 |

## NOTE 5 FAIR VALUE MEASUREMENT (Continued)

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

| | Level I | Level II | Level III | Total |
|---|---|---|---|---|
| Mutual Funds | | | | |
| Money Market | $ 78,909 | $ 0 | $ 0 | $ 78,909 |
| International Equity | 1,230,632 | 0 | 0 | 1,230,632 |
| Large Equity | 1,182,351 | 0 | 0 | 1,182,351 |
| Mid Cap Equity | 414,112 | 0 | 0 | 414,112 |
| Small Cap Equity | 268,153 | 0 | 0 | 268,153 |
| Bond Funds | 860,535 | 0 | 0 | 860,535 |
| Real Estate Funds | 61,461 | 0 | 0 | 61,461 |
| Total investments at fair value | $4,096,153 | $ 0 | $ 0 | $ 4,096,153 |

## NOTE 6 PLAN TERMINATION

Although it has not expressed any intent to do so, the Company 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, participants will become 100% vested in their accounts.

## NOTE 7 TAX STATUS

The Plan is a prototype basic savings plan for which the Plan administrator has received a determination letter regarding tax-exempt status under the provisions of the Internal Revenue Service Code. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

## NOTE 7 TAX STATUS (Continued)

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. 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.

## NOTE 8 PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds managed by Merrill Lynch Company, the broker as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services are included in Net Depreciation in Fair Value of Investments.

## NOTE 9 RISKS AND UNCERTAINTIES

The Plan's participants direct investments in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of these investment securities will occur in the near term and that such changes could materially affect Plan participants' account balances and the amounts reported in the Plan's Statements of Net Assets Available for Benefits. For more detailed information about any of the funds offered under the Plan, including risk factors, investment objectives and expenses, Plan participants should refer to the respective fund's prospectus.

## NOTE 10 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

There are no reconciling items at December 31, 2014 to Form 5500:

## NOTE 10 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

The following is a reconciliation of Participant Distributions per the financial statements at December 31, 2013 to Form 5500:

| | | |
|---|---|---|
| Corrective Distributions per the 5500, including fee | $ | 3,713 |
| Adjustments to: | | |
| 2012 Excess Contributions Payable | | (3,713) |
| Corrective Distributions per the Financial Statements | $ | 0 |

**AFFORDABLE ENGINEERING SERVICES 401(k) PLAN**
**SCHEDULE H, PART IV, LINE 4i OF FORM 5500**
**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**EIN 59-3812042, PLAN NO. 001**
**DECEMBER 31, 2014**



| (b) Issuer | (c) Descriptions | (d) Cost | (e) Value |
|---|---|---|---|
| Pooled Separate Accounts: | | | |
| BlackRock | BlackRock Equity Dividend Fund R | N/A | $ 164,603 |
| BlackRock | BlackRock S&P 500 Stock Investor A | N/A | $ 249,496 |
| BlackRock | GM BlackRock Equity Dividend R | N/A | $ 446,826 |
| Delaware | Delaware Diversified Income Fund | N/A | $ 1 |
| Goldman Sachs | Goldman Sachs Small Cap Value R | N/A | $ 166,901 |
| Goldman Sachs | Goldman Sachs Growth Opp R | N/A | $ 78,774 |
| Goldman Sachs | GM Goldman Sachs Growth Opp R | N/A | $ 130,748 |
| BlackRock | BlackRock Global Allocation Fund R | N/A | $ 581,981 |
| Delaware | Delaware Diversified Income Fund R | N/A | $ 144,903 |
| Aberdeen | (CL) Aberdeen Emerging Mkts R | N/A | $ 184,370 |
| American Funds | American Funds EuroPacific Gr R2 | N/A | $ 61,397 |
| Invesco | Invesco Real Estate R | N/A | $ 200,583 |
| MFS | MFS International Growth R2 | N/A | $ 20,753 |
| JP Morgan | JP Morgan SmartRetirement 2015 R2 | N/A | $ 20,765 |
| JP Morgan | JP Morgan SmartRetirement 2020 R2 | N/A | $ 21,530 |
| JP Morgan | JP Morgan SmartRetirement 2025 R2 | N/A | $ 25,414 |
| JP Morgan | JP Morgan SmartRetirement 2030 | N/A | $ 30,404 |
| JP Morgan | JP Morgan SmartRetirement 2035 | N/A | $ 4,262 |
| JP Morgan | JP Morgan SmartRetirement 2040 R2 | N/A | $ 51,723 |
| PIMCO | PIMCO Total Return R | N/A | $ 7,391 |
| Wells Fargo | WF Adv Omega Growth R | N/A | $ 81,026 |
| Hotchkis & Wiley | Hotchkis & Wiley Mid Cap Value | N/A | $ 124,590 |
| Delaware | GM Delaware Diversified Income Fund | N/A | $ 1 |
| MainStay | MainStay Large Cap Growth Fund R3 | N/A | $ 161,026 |
| Goldman Sachs | GM Goldman Sachs Small Cap Value F | N/A | $ 127,108 |
| Janus | GM Janus Triton R | N/A | $ 65,841 |
| Franklin | Franklin Rising Dividends R | N/A | $ 35,919 |
| MainStay | GM MainStay Large Cap Growth Fund | N/A | $ 361,038 |
| MFS | GM MFS International Growth R2 | N/A | $ 142,984 |
| JP Morgan | JP Morgan Government Bond Fund R2 | N/A | $ 61,914 |
| Thornburg | GM Thornburg International Value R3 | N/A | $ 292,885 |
| Hotchkis & Wiley | GM Hotchkis & Wiley Mid Cap Value | N/A | $ 224,316 |
| Thornburg | Thornburg International Value R3 | N/A | $ 46,265 |
| Aberdeen | (CL) GM Aberdeen Emerging Mkts R | N/A | $ 84,716 |
| JP Morgan | GM JP Morgan Government Bond R2 | N/A | $ 585,302 |
| PIMCO | GM PIMCO Total Return R | N/A | $ 584,688 |
| Delaware | GM Delaware Diversified Income R | N/A | $ 446 |
| Janus | Janus Triton R | N/A | $ 53,167 |
| MFS | MFS International New Discovery R2 | N/A | $ 2,639 |
| PIMCO | PIMCO Real Return | N/A | $ 3,961 |
| Franklin | Franklin Mutual Global Discovery | N/A | $ 502 |
| Loomis Sayles | Loomis Sayles Inv Grade Bond | N/A | $ 3,072 |

**AFFORDABLE ENGINEERING SERVICES 401(k) PLAN**
**SCHEDULE H, PART IV, LINE 4i OF FORM 5500**
**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**EIN 59-3812042, PLAN NO. 001**
**DECEMBER 31, 2014**



| (b) Issuer | (c) Descriptions | (d) Cost | (e) Value |
|---|---|---|---|
| Pooled Separate Accounts: | | | |
| BlackRock | Ready Assets Prime Money | N/A | $ 60,984 |
| Merrill Lynch * | Ready Assets (7 day yield: 0.00%) | N/A | $ 79,774 |
| | Notes Receivable from Participants (3.2 | N/A | $ 171,274 |
| * Denotes a Party-In-Interest | Total Investments | | $5,948,263 |

**AFFORDABLE ENGINEERING SERVICES 401(k) PLAN**
**SCHEDULE H, PART IV, LINE 4a OF FORM 5500 -**
**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**
**EIN 59-3812042, PLAN NO. 001**
**FOR THE YEAR ENDED DECEMBER 31, 2014**



| Participant Contributions Transferred Late to the Plan (Including Loan Repayments) | Total That Constitute Nonexempt Prohibited Transactions | | | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|---|---|---|
| | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| $65,383 | $65,383 | $0 | $0 | |

## Attachment to 2014 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** AFFORDABLE ENGINEERING SERVICES 401(K) PLAN **EIN:** 59-3812042
**Plan Sponsor's Name** AFFORDABLE ENGINEERING SERVICES **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Delaware | Delaware Diversified Income Fund C | 0 | 1 |
| | BlackRock | Ready Assets | 0 | 79,774 |
| | BlackRock | GM BlackRock Ready Assets Prime Money | 0 | 60,984 |
| | Delaware | GM Delaware Diversified Income Fund C | 0 | 1 |
| | BlackRock | BlackRock S&P 500 Stock Investor A | 0 | 249,496 |
| | BlackRock | BlackRock Equity Dividend R | 0 | 164,603 |
| | BlackRock | GM BlackRock Equity Dividend R | 0 | 446,826 |

## Attachment to 2014 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** AFFORDABLE ENGINEERING SERVICES 401(K) PLAN **EIN:** 59-3812042
**Plan Sponsor's Name** AFFORDABLE ENGINEERING SERVICES **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | BlackRock | BlackRock Global Allocation R | 0 | 581,981 |
| | JPMorgan | JPMorgan Government Bond R2 | 0 | 61,914 |
| | Goldman Sachs | Goldman Sachs Growth Opportunities R | 0 | 78,774 |
| | Goldman Sachs | GM Goldman Sachs Growth Opportunities R | 0 | 130,748 |
| | Delaware | Delaware Diversified Income R | 0 | 144,903 |
| | Franklin | Franklin Rising Dividends R | 0 | 35,919 |
| | Goldman Sachs | Goldman Sachs Small Cap Value R | 0 | 166,901 |

## Attachment to 2014 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** AFFORDABLE ENGINEERING SERVICES 401(K) PLAN **EIN:** 59-3812042
**Plan Sponsor's Name** AFFORDABLE ENGINEERING SERVICES **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Goldman Sachs | GM Goldman Sachs Small Cap Value R | 0 | 127,108 |
| | American Funds | American Funds EuroPacific Gr R2 | 0 | 61,397 |
| | Invesco | Invesco Real Estate R | 0 | 200,583 |
| | Janus | Janus Triton R | 0 | 53,167 |
| | Janus | GM Janus Triton R | 0 | 65,841 |
| | MFS | MFS International Growth R2 | 0 | 20,753 |
| | MFS | GM MFS International Growth R2 | 0 | 142,984 |

**Attachment to 2014 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** AFFORDABLE ENGINEERING SERVICES 401(K) PLAN **EIN:** 59-3812042
**Plan Sponsor's Name** AFFORDABLE ENGINEERING SERVICES **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Aberdeen | (CL) Aberdeen Emerging Mkts R | 0 | 184,370 |
| | Hotchkis and Wiley | Hotchkis and Wiley Mid Cap Value R | 0 | 124,590 |
| | Hotchkis and Wiley | GM Hotchkis and Wiley Mid Cap Value R | 0 | 224,317 |
| | Thornburg | Thornburg International Value R3 | 0 | 46,265 |
| | Thornburg | GM Thornburg International Value R3 | 0 | 292,885 |
| | Wells Fargo | Wells Fargo Advantage Omega Growth R | 0 | 81,027 |
| | MainStay | MainStay Large Cap Growth Fund R3 | 0 | 161,026 |

**Attachment to 2014 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** AFFORDABLE ENGINEERING SERVICES 401(K) PLAN **EIN:** 59-3812042
**Plan Sponsor's Name** AFFORDABLE ENGINEERING SERVICES **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | MainStay | GM MainStay Large Cap Growth Fund R3 | 0 | 361,038 |
| | JPMorgan | JPMorgan SmartRetirementr 2015 R2 | 0 | 20,765 |
| | JPMorgan | JPMorgan SmartRetirementr 2020 R2 | 0 | 21,530 |
| | JPMorgan | JPMorgan SmartRetirementr 2025 R2 | 0 | 25,414 |
| | JPMorgan | JPMorgan SmartRetirementr 2030 R2 | 0 | 30,404 |
| | JPMorgan | JPMorgan SmartRetirementr 2035 R2 | 0 | 4,262 |
| | JPMorgan | JPMorgan SmartRetirementr 2040 R2 | 0 | 51,723 |

## Attachment to 2014 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** AFFORDABLE ENGINEERING SERVICES 401(K) PLAN **EIN:** 59-3812042

**Plan Sponsor's Name** AFFORDABLE ENGINEERING SERVICES **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | MFS | MFS International New Discovery R2 | 0 | 2,639 |
| | PIMCO | PIMCO Real Return R | 0 | 3,961 |
| | Loomis Sayles | Loomis Sayles Inv Grade Bond Admin | 0 | 3,072 |
| | PIMCO | PIMCO Total Return R | 0 | 7,390 |
| | Franklin | Franklin Mutual Global Discovery R | 0 | 501 |
| | Aberdeen | (CL) GM Aberdeen Emerging Mkts R | 0 | 84,716 |
| | JPMorgan | GM JPMorgan Government Bond R2 | 0 | 585,302 |

## Attachment to 2014 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** AFFORDABLE ENGINEERING SERVICES 401(K) PLAN **EIN:** 59-3812042
**Plan Sponsor's Name** AFFORDABLE ENGINEERING SERVICES **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | PIMCO | GM PIMCO Total Return R | 0 | 584,688 |
| | Delaware | GM Delaware Diversified Income R | 0 | 446 |
| | Participants Loan Account | Various Rates and Maturities | 0 | 171,274 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |