

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
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 ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>KASTLE SYSTEMS INTERNATIONAL LLC RTMT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>06/01/1977</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>06/01/1977</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>06/01/1977</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>KASTLE SYSTEMS INTERNATIONAL LLC</u> <u>6402 ARLINGTON BLVD</u> <u>FALLS CHURCH, VA 22042</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>54-1310229</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>703-284-0365</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>531390</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>54-1310229</u>	2c Plan Sponsor's telephone number <u>703-284-0365</u>	2d Business code (see instructions) <u>531390</u>	
2b Employer Identification Number (EIN) <u>54-1310229</u>					
2c Plan Sponsor's telephone number <u>703-284-0365</u>					
2d Business code (see instructions) <u>531390</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2015	VERONIQUE KORIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2015	VERONIQUE KORIN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 628
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) 383
a(2) Total number of active participants at the end of the plan year	6a(2) 416
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 89
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 505
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 505
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 344
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 15
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 2G 2J 3D 2F	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan KASTLE SYSTEMS INTERNATIONAL LLC RTMT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KASTLE SYSTEMS INTERNATIONAL LLC	D Employer Identification Number (EIN) 54-1310229

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

(a) Name of insurance carrier

VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	PHZ506	505	01/01/2014	12/31/2014

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
11359	0

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

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

SBHU LIFE AGENCY INC
SUITE 300 700 RED BROOK BLVD
OWINGS MILLS, MD 21117

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
11359			3

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

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

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

Schedule A (Form 5500) 2014
v. 140124

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 4440620**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING**b** Balance at the end of the previous year **7b** 4654065**c** Additions: (1) Contributions deposited during the year **7c(1)** 175825
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 134451
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)** 70822

▶ *

(6) Total additions **7c(6)** 381098**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 5035163**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 545503(2) Administration charge made by carrier **7e(2)** 614(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 48426

▶ *

(5) Total deductions **7e(5)** 594543**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 4440620

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 KASTLE SYSTEMS INTERNATIONAL LLC RTMT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KASTLE SYSTEMS INTERNATIONAL LLC	D Employer Identification Number (EIN) 54-1310229

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation VOYA RETIREMENT INSURANCE & ANNUITY
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71-0294708

(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)

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
64	SERVICE PROVIDER	10728	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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

SBHU LIFE AGENCY INC

SUITE 300
700 RED BROOK BLVD
OWINGS MILLS, MD 21117

(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?
55	BROKER/DEALER	0	Yes ☒ No ☐	Yes ☐ No ☒	44284	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
SBHU LIFE AGENCY INC	55	44284

(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.
VOYA FINANCIAL PARTNERS LLC 06-1375177	OTHER COMMISSIONS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	WIENER AND GARG LLC	b EIN:	52-1175740
c Position:	AUDITOR		
d Address:	6000 EXECUTIVE BOULEVARD SUITE520 ROCKVILLE, MD 20852	e Telephone:	301-881-5304

Explanation: WE WENT WITH AN AUDITING FIRM WHO HAS DEEPER EXPERTISE IN 401(K) AND RETIREMENT PLANS.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>KASTLE SYSTEMS INTERNATIONAL LLC RTMT PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KASTLE SYSTEMS INTERNATIONAL LLC</u>		D Employer Identification Number (EIN) <u>54-1310229</u>

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(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)		
(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)	525431	571262
(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)	12526924	13835285
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	4654065	4440620
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	17706420	18847167

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	17706420	18847167
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	982268	
(C) Others (including rollovers)	2a(1)(C)	116411	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1098679

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)	22489	
(F) Other	2b(1)(F)	134451	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		156940

(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)	1093887	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1093887

(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)		-87459
c Other income.....	2c		4269
d Total income. Add all income amounts in column (b) and enter total.....	2d		2266316

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1083315	
(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)		1083315
f Corrective distributions (see instructions).....	2f		29281
g Certain deemed distributions of participant loans (see instructions).....	2g		2245
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	10728	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		10728
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1125569

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1140747
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: BABUSH, NEIMAN, KORMAN & JOHNSON

(2) EIN: 58-0942047

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a	X		46521
4b		X	

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

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014					
A Name of plan KASTLE SYSTEMS INTERNATIONAL LLC RTMT PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 KASTLE SYSTEMS INTERNATIONAL LLC				D Employer Identification Number (EIN) 54-1310229	
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): 71-0294708					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2014 v. 140124					

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): _____

***Kastle Systems International LLC
Retirement Plan***

***Financial Statements and
Supplemental Schedule***

***As of December 31, 2014 and 2013
and For the Year Ended December 31, 2014***

Kastle Systems International LLC Retirement Plan

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Independent Auditor's Report

To the Trustee of
Kastle Systems International LLC Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Kastle Systems International LLC Retirement Plan (the "Plan") which comprise the statements of net assets available for benefits as of December 31, 2014, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 F, which was certified by Voya Institutional Trust Company ("Voya"), formerly ING National Trust ("ING"), the trustee of the Plan, except for comparing such information with the related information included in the 2014 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 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 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 on the 2014 financial statements. Accordingly, we do not express an opinion on the 2014 financial statements.

Other Matter – Supplemental Schedules

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

Other Matter – 2013 Financial Statements

The financial statements of the Plan as of December 31, 2013, were audited by predecessor auditors. 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 ("ERISA"), the plan administrator instructed the predecessor auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated October 10, 2014, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Emphasis of Matter

As discussed in Note B to the financial statements, in 2014 the Plan adopted a policy of preparing the financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). In 2013 the financial statements were prepared on the modified cash basis of accounting which is a basis of accounting other than GAAP. There were no significant differences noted between the modified cash basis of accounting and GAAP and no restatement of the 2013 financial statements is necessary.

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

The form and content of the information included in the 2014 financial statements and supplemental schedules, 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.



October 8, 2015
Atlanta, Georgia

Kastle Systems International LLC Retirement Plan

***Statements of Net Assets Available for Benefits
As of December 31, 2014 and 2013***

	<u>2014</u>	<u>2013</u>
<i>ASSETS</i>		
<i>INVESTMENTS, at fair value</i>	<u>\$ 18,275,905</u>	<u>\$ 17,180,989</u>
<i>RECEIVABLES</i>		
Participant contributions	-	40,631
Notes receivable from participants	<u>571,262</u>	<u>525,431</u>
<i>Total Receivables</i>	<u>571,262</u>	<u>566,062</u>
<i>NET ASSETS AVAILABLE FOR BENEFITS, at fair value</i>	<u>\$ 18,847,167</u>	<u>\$ 17,747,051</u>

See notes to financial statements.

Kastle Systems International LLC Retirement Plan

**Statement of Changes in Net Assets
Available for Benefits
For the Year Ended December 31, 2014**

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

CONTRIBUTIONS

Participant	\$ 941,637
Rollover	<u>116,411</u>
Total Contributions	<u>1,058,048</u>

**INTEREST INCOME ON NOTES RECEIVABLE FROM
PARTICIPANTS**

22,489

INVESTMENT INCOME

Net depreciation in fair value of investments	(87,459)
Interest and dividends	1,228,339
Other income	<u>4,268</u>
Total Investment Income	<u>1,145,148</u>

TOTAL ADDITIONS

2,225,685

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	1,114,841
Administrative expenses	<u>10,728</u>

TOTAL DEDUCTIONS

1,125,569

NET INCREASE

1,100,116

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>17,747,051</u>
End of Year	<u>\$ 18,847,167</u>

See notes to financial statements.

Kastle Systems International LLC Retirement Plan

Notes to Financial Statements

A. PLAN DESCRIPTION

The following description of the Kastle Systems International LLC Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General. The Plan was established June 1, 1977, as the Kastle Systems, LLC Retirement Plan to provide retirement benefits for eligible employees of Kastle Systems LLC, the participating employer. The Plan was amended and restated as the Kastle Systems International LLC Retirement Plan on August 1, 2001. The restated Plan continues to be for the benefit of employees of Kastle Systems LLC, and includes employees of Kastle Systems International LLC, Kastle Philadelphia Joint Venture, Kastle New York LLC, Kastle Chicago LLC, Kastle Systems of Texas LLC, and Kastle Systems of Los Angeles PSP, (the "Company").

The Plan was amended and restated effective January 1, 2009.

The Plan is a defined contribution plan covering all employees who are eligible to participate, after meeting certain age and service requirements, except members of a collective bargaining unit where retirement benefits have been the subject of good faith bargaining. After meeting the eligibility requirements, employees can enter the Plan on the first day of each quarter. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions. Participants may contribute a percentage of their pretax annual compensation as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified retirement plans.

The Company may make a matching contribution and/or a profit sharing contribution to the Plan in addition to any salary reduction contributions. No matching or profit sharing contributions were made to the Plan for the plan year ended December 31, 2014.

Participant Accounts. Each participant's account is credited with the participant's contributions, Company matching contributions, as well as allocations of the Company's profit sharing contribution, and Plan earnings. Participant accounts are charged with withdrawals, an allocation of administrative expenses and Plan losses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting. Participants are immediately vested in their contributions and rollover accounts plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service, at 20% per year, beginning in the second year. A participant is 100 percent vested after six years of credited service.

Investment Options. The assets of the Plan, both employee and employer, are allocated to the various funds at the discretion of the participant. There are various investment options offered by the Plan. Participants may change their investment options daily.

Notes to Financial Statements (Continued)

Notes Receivable from Participants. Participants may borrow from their fund accounts up to the lesser of \$50,000 or 50% of their vested account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) participant's loan account. Loan term periods range up to five years and must be adequately secured. However, if the loan is for the purchase of the participant's residence, the loan repayment term may exceed five years. Each loan is secured by the balance in the participant's account and bear interest at a rate ranging from 4.25% to 6.25% per annum, which was determined by the Plan Administrator to be comparable to rates found at local lending institutions on the date the loan originated. Principal and interest are repaid in equal payments deducted from the employee's compensation payments.

Payment of Benefits. Upon separation of service due to death, disability, or termination of employment, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump-sum amount or in annual installments. If the account balance is less than \$1,000, the distribution shall be paid in the form of a lump-sum payment. Benefits are recorded when paid.

Forfeited Accounts. At December 31, 2014 and 2013, forfeited, non-vested accounts totaled \$63,495 and \$36,320, respectively. Forfeitures can first be used to pay administrative expenses. Forfeitures of matching contributions will be used to reduce future employer matching contributions. Forfeitures of profit sharing contributions will be re-allocated among participants in the plan year following the forfeiture. During 2014, forfeitures of \$7,978 were used to pay administrative expenses.

B. SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting. The 2014 financial statements of the Plan are prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The 2013 financial statements of the Plan were prepared on the modified cash basis of accounting, which is a basis of accounting that differs from generally accepted accounting principles in that revenue, other than contributions, is recorded when received by the Plan, rather than when earned, and distributions and other expenses are recorded when paid, rather than when due. There were no significant differences noted between the modified cash basis of accounting and GAAP and no restatement of the 2013 financial statements is necessary.

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

Use of Estimates. The preparation of financial statements in accordance with GAAP 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 could differ from those estimates.

Risks and Uncertainties. The Plan invests in various investment securities. Investment securities are exposed to various risks, including interest rate, market, and credit risks. Due to the level of the risks associated with certain investment securities, it is possible that changes in the values of investment securities will occur in the near term, and that such changes could

Notes to Financial Statements (Continued)

materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits. There are no reserves against contract value for credit risk of the insurance company guaranteed interest accounts or otherwise.

Investment Valuation and Income Recognition. Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note C for discussion of fair value measurements.

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 in the fair value of investments includes both realized and unrealized gains and losses on investments.

Management fees and operating expenses charged to the Plan for investments in pooled separate accounts and guaranteed investment contract are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Notes Receivable from Participants. Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. 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.

Payment of Benefits. Benefits are recorded when paid.

Administrative Expenses. Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. The Plan pays all brokerage commissions and account maintenance fees.

Recent Accounting Pronouncements. In July 2015, the Financial Accounting Standards Board issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965) – (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, and (Part III) Measurement Date Practical Expedient* ("ASU 2015-12"). The purpose of ASU 2015-12 is to simplify plan accounting.

The amendments in Part I of ASU 2015-12 designate contract value as the only required measure for direct investments in fully benefit-responsive investment contracts. Fully benefit responsive investment contracts will be presented at contract value; accordingly there will no longer be an adjustment from fair value to contract value on the face of the financial statements.

The amendments in Part II of ASU 2015-12 will eliminate the requirements for plans to disclose (1) individual investments that represent 5 percent or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type for both participant-directed investments and nonparticipant-directed investments. The net appreciation or depreciation in investments for the period will still be required to be presented in the aggregate. In addition, if an investment is measured using the net asset value per share (or its equivalent) practical expedient in Topic 820 and that investment is in a fund that files a U.S. Department of Labor Form 5500, Annual Return/Report of Employee Benefit Plan, as a direct filing entity, disclosure of that investment's strategy will no longer be required.

Notes to Financial Statements (Continued)

The amendments in Part III of ASU 2015-12 reduce complexity in employee benefit plan accounting by providing a practical expedient that permits plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end. Part III is not applicable to the Plan.

ASU 2015-12 may be adopted in whole or by part (I, II, and III), as applicable. The amendments in ASU 2015-12 are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Parts I and II shall be applied retrospectively to all periods presented; the amendments in Part III shall be applied prospectively. Plan management is currently evaluating the impact ASU 2015-12 will have on the Plan's financial statements.

C. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3).

The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

The following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Pooled separate accounts: Valued by the issuer of the separate account based upon the fair value of the underlying investments held by the separate account.

Guaranteed investment contract: Guaranteed investment contracts are valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer (See Note

Notes to Financial Statements (Continued)

D). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only.

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 investments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013.

<u>December 31, 2014</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled Separate Accounts:			
Asset allocation funds (7)	\$ 2,786,080	\$ -	\$ 2,786,080
Balanced funds (2)	891,428	-	891,428
Bond funds (8)	1,098,797	-	1,098,797
Global/international funds (3)	889,862	-	889,862
Large cap growth funds (5)	2,498,316	-	2,498,316
Large cap value funds (6)	2,372,155	-	2,372,155
Small, mid, specialty funds (4)	<u>3,120,002</u>	<u>-</u>	<u>3,120,002</u>
Total Pooled Separate Accounts	13,656,640	-	13,656,640
Money Market Fund (1)	178,645	-	178,645
Guaranteed Investment Contract	<u>-</u>	<u>4,440,620</u>	<u>4,440,620</u>
Total	<u>\$13,835,285</u>	<u>\$4,440,620</u>	<u>\$18,275,905</u>

<u>December 31, 2013</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled Separate Accounts:			
Asset allocation funds (7)	\$ 2,439,126	\$ -	\$ 2,439,126
Balanced funds (2)	857,956	-	857,956
Bond funds (8)	998,709	-	998,709
Global/international funds (3)	905,711	-	905,711
Large cap growth funds (5)	2,297,842	-	2,297,842
Large cap value funds (6)	2,031,889	-	2,031,889
Small, mid, specialty funds (4)	<u>2,873,979</u>	<u>-</u>	<u>2,873,979</u>
Total Pooled Separate Accounts	12,405,212	-	12,405,212
Money Market Fund (1)	121,712	-	121,712
Guaranteed Investment Contract	<u>-</u>	<u>4,654,065</u>	<u>4,654,065</u>
Total	<u>\$12,526,924</u>	<u>\$4,654,065</u>	<u>\$17,180,989</u>

- (1) Money market funds- Assets are invested in conservative investment options that seek - but not necessarily guarantee - to hold the principal value of an investment stable through all market conditions. These options may credit a stated rate of return or minimum periodic interest rate that may vary. Dividend rates and income levels fluctuate with market conditions

Notes to Financial Statements (Continued)

and are not guaranteed. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the fund.

- (2) **Balanced funds-** These funds seek to "balance" growth of principal and current income by investing in a combination of stocks and bonds (generally holding 60-70% equity and 30-40% fixed income). The investment style used here is either moderate allocation or conservative allocation. Some funds have fixed asset allocations and others allow managers discretion to allocate between equities and bonds, depending on their view of return and risk. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the fund.
- (3) **Global/international funds-** There are three main types of funds in this category. International funds can have an investment style of Foreign Large Value, Foreign Large Blend, Foreign Large Growth, Foreign Small/Mid Value or Foreign Small/Mid Growth. These funds invest in stocks of companies outside of the United States. Global funds have an investment style of World Stock. These funds invest in stocks of companies in the United States and developed countries outside of the United States. Emerging Markets funds invest in securities of developing countries and demonstrate the greatest volatility of performance due to the unstable nature of their economies, political structures and currencies. International investing may provide greater diversification benefits to a U.S.-based portfolio than investing in domestic securities alone. However, foreign investing does involve additional risks not present in U.S. securities. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the fund.
- (4) **Small blend, real estate and mid cap funds-** Small cap, mid cap and "specialty" funds are in this category, employing investment styles of growth, value, or a blend of growth and value. These funds seek capital appreciation by investing primarily in stocks of small-and medium-sized companies. Generally, these companies are striving to develop new products or markets and have above-average earnings growth potential. Because of their smaller size, these companies may face greater business risk, and investments in these funds generally carry much higher risk than other domestic equity funds. "Specialty" or "sector" funds invest in stocks of companies in a particular industry. This narrow focus can significantly increase the risk and volatility of such funds. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the fund.
- (5) **Large cap growth funds-** Large cap growth fund invests primarily in stocks of larger U.S. companies employing an investment style of growth. A growth fund invests in the stocks of companies that are growing rapidly. Growth companies tend to reinvest all or most of their profits for research and development rather than pay dividends. Growth funds are focused on generating capital gains rather than income. Funds emphasizing growth stocks will typically have higher price/earnings ratios and make little or no dividend payments. Large capitalization companies tend to be more established, with lower relative volatility, than more aggressive small and mid-cap stock funds. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the funds.
- (6) **Large cap value funds-** Funds seek long-term growth of capital or a combination of growth and income by investing primarily in stocks of larger, mature companies. The investment styles exhibited are value and "blend." Stocks are selected for price appreciation and for the value of the current income provided through dividends. These funds generally exhibit a lower level of price volatility, due to the types of companies they favor, such as those able to pay dividends along with more older, mature companies. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the funds.

Notes to Financial Statements (Continued)

- (7) Asset allocation funds- These funds are also known as "LifeStyle" or "LifeCycle" funds. They invest in a combination of assets such as aggressive stocks, international stocks, large-company stocks, government bonds, foreign bonds or money markets. The allocation percentage to each asset type may be fixed, bounded by a range, or determined at the discretion of the manager. Managers of these funds review market conditions regularly and refine the asset allocation mixture they believe will achieve the best risk adjusted performance based on the stated objectives and "target" allocations of the particular fund. Different constructs can be based on risk tolerance or length of time to investment goal. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the funds.
- (8) Bond funds- Assets are invested in fixed income securities that have been determined to be appropriate for its investment goal. Investors here are primarily seeking income or growth of income, with less emphasis on capital appreciation. Funds in this asset class vary greatly in their risk profiles. The issuer, credit quality of the underlying investments, and the average duration of the portfolio play important roles in determining the risk profile of the fund. Fixed-income funds those that have significant investments in below-investment grade bonds ("junk bonds") or bonds of foreign issuers would be categorized as high yield or international bonds. Portfolios consisting of investment grade corporate bonds, mortgages, government bonds and, to a lesser degree, preferred stock, foreign or convertible bonds typically land in the intermediate term bond category. Shorter duration and high credit quality funds are typically categorized as short term bond or short term government funds. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the funds.

The following table provides a summary of changes in the fair value of the Plan's level 3 investments for the years ended December 31, 2014 and 2013:

<u>Guaranteed Investment Contract</u>	<u>2014</u>	<u>2013</u>
Balance, beginning of year	\$ 4,654,065	\$ 4,415,891
Interest Credited	134,451	238,174
Purchases, sales, issuances, and settlements (net)	(347,896)	-
Balance, end of year	<u>\$ 4,440,620</u>	<u>\$ 4,654,065</u>

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Instrument	Fair Value		Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	
	12/31/14	12/31/13			12/31/14	12/31/13
Guaranteed investment contract	\$4,440,620	\$4,654,065	Income Approach (market value adjustment)	Credited rate as of date of surrender Rate for a 7-year Treasury Bond derived by interpolating between 5-year and 10-year Treasury Bond rates as found in the Salomon Smith Barney Bond Market Roundup for the week prior to the surrender, plus 0.25% Surrender value to which the market value adjustment applies	3.0% 2.2% 100.0%	3.0% 2.5% 100.0%

Notes to Financial Statements (Continued)

D. GUARANTEED INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan entered into a fully benefit-responsive guaranteed investment contract with Voya Retirement Insurance and Annuity Company ("VRIAC"). VRIAC maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract is presented on the face of the statements of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Participants may ordinarily direct the withdrawal or transfer of all or a portion of the investment at contract value. Restrictions may apply to transfer from the investment. The fair value of the guaranteed investment contract is calculated by discounting the related cash flows based on current yields of similar instruments with comparable durations. There are no reserves against contract value for credit risk. The crediting interest rate is determined on a monthly basis by an actuarial formula, as designated by Voya. The crediting interest rate is subject to a guaranteed minimum floor, as defined on an annual basis by Voya. The floor rate was 3.00% as of December 31, 2014 and 2013. The average yield and crediting interest rate was approximately 3.00% for 2014 and 2013. Contract value approximates fair value as of December 31, 2014 and 2013.

E. INVESTMENTS

All investments are participant directed. The Plan's investments that represented five percent or more of the Plan's net assets available for benefits as of December 31, 2014 and 2013 are as follows:

	December 31,	
	2014	2013
Voya Fixed Account	\$ 4,440,620	\$ 4,654,065
Voya T. Rowe Price Growth Equity Portfolio (Svc)	1,317,828	1,206,643
American Funds Growth Fund (R3)	1,180,488	1,091,199
T. Rowe Price Mid-Cap Growth Fund (R)	1,152,673	1,062,550
Eaton Vance Large Cap Value R	1,020,861	888,539

During the year ended December 31, 2014, the Plan's investments (including gains and losses on investments bought, sold, and held during the year) depreciated in value as follows:

Mutual funds	<u>\$ (87,459)</u>
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Notes to Financial Statements (Continued)

F. INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The following is a summary of unaudited information regarding the Plan as of December 31, 2014 and 2013, and for the year ended December 31, 2014, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information prepared by Voya, the trustee of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate.

	2014	2013
Statements of Net Assets Available for Benefits:		
Investments, at fair value	\$ 18,275,905	\$ 17,180,989
Statement of Changes in Net Assets Available for Benefits:		
Net depreciation in fair value of investments	87,459	
Interest and dividends	1,228,339	

Supplemental Schedule: All investment balances and information included in the supplemental schedule of assets (held at end of year) and in Note E.

G. INCOME TAX STATUS

The Plan adopted a Prototype Non-Standardized Profit Sharing Plan which received an opinion letter dated March 31, 2008. The letter indicates that the Plan and related trust are designed in accordance with the applicable regulations of the Internal Revenue Code ("IRC"). The Plan itself has not received a determination letter and the prototype plan has been amended since receiving the opinion letter; however, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. 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.

H. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of pooled separate accounts managed by Voya and a guaranteed investment contract (Note D) with Voya. Voya is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. During 2014, fees of \$10,728 were paid to Voya.

I. PLAN TERMINATION

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

Notes to Financial Statements (Continued)

J. DELINQUENT PARTICIPANT CONTRIBUTIONS

As reported on the attached supplemental schedule, Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions, the Company was delinquent in remitting to the Plan \$46,521 of participant contributions and loan repayments withheld from participants' wages during the 2013 plan year. These funds, when received by the Plan in 2013 and 2014, were not received in a timely manner, as determined under IRS regulations, and constitute a Nonexempt Prohibited Transaction. Lost earnings were deposited during 2014.

K. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2014 and 2013 to Schedule H of Form 5500:

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 18,847,167	\$ 17,747,051
Less: Current year participant contributions receivable	<u>-</u>	<u>(40,631)</u>
Net assets available for benefits per Form 5500	<u>\$ 18,847,167</u>	<u>\$ 17,706,420</u>

The following is a reconciliation of the net increase per the financial statements for the year ended December 31, 2014 to the net income per the Schedule H of Form 5500:

	<u>2014</u>
Net increase per the financial statements	\$ 1,100,116
Add: Prior year participant contributions receivable	<u>40,631</u>
Net income per Form 5500	<u>\$ 1,140,747</u>

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 8, 2015, which is the date the financial statements were available to be issued, and have determined that there are no subsequent events that require disclosure under ASC 855 *Subsequent Events*.

SUPPLEMENTAL SCHEDULES

Form 5500, Schedule H, Part IV, Line 4i
Plan Sponsor's EIN: 54-1310229
Plan Number: 001

Kastle Systems International LLC Retirement Plan

***Schedule of Assets (Held at End of Year)
As of December 31, 2014***

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Voya T. Rowe Price Growth Equity Portfolio (Svc)	Pooled Separate Account	**	\$ 1,317,828
	American Funds Growth Fund (R3)	Pooled Separate Account	**	1,180,488
	T. Rowe Price Mid-Cap Growth Fund (R)	Pooled Separate Account	**	1,152,673
	Eaton Vance Large Cap Value R	Pooled Separate Account	**	1,020,861
	American Funds Income Fund (R3)	Pooled Separate Account	**	891,428
*	Voya Solution 2015 Port - Svc	Pooled Separate Account	**	889,090
*	Voya Solution 2035 Port - Svc	Pooled Separate Account	**	808,705
	Ariel Fund	Pooled Separate Account	**	754,313
	American Funds Europacific (R3)	Pooled Separate Account	**	732,707
*	Voya Solution 2025 Port - Svc	Pooled Separate Account	**	633,041
*	Voya Corporate Leaders 100 Fund - A	Pooled Separate Account	**	609,915
	Allianz NFJ Dividend Value Fund - A	Pooled Separate Account	**	605,777
*	Voya Intermediate Bond Fund (A)	Pooled Separate Account	**	398,399
*	Voya Solution 2045 Port - Svc	Pooled Separate Account	**	369,669
	Lord Abbett Bond-Debenture Fund (A)	Pooled Separate Account	**	367,278
*	Voya Baron Growth Portfolio (Svc)	Pooled Separate Account	**	338,433
*	Voya GNMA Income Fund (A)	Pooled Separate Account	**	333,120
	Wells Fargo Advantage Special Small Cap Value Fund - A	Pooled Separate Account	**	232,743
	Lord Abbett Mid-Cap Stock Fund	Pooled Separate Account	**	230,149
	American Funds New Perspective Fund (R3)	Pooled Separate Account	**	157,155
*	Voya Real Estate Fund (A)	Pooled Separate Account	**	139,144
*	Voya Mid Cap Value Advantage Fund - A	Pooled Separate Account	**	138,876
	Pioneer Fund (R)	Pooled Separate Account	**	82,911
*	Voya Midcap Opportunities Fund - A	Pooled Separate Account	**	78,911
*	Voya Solution 2055 Port - Srv	Pooled Separate Account	**	78,570
*	Voya Core Equity Research Fund - A	Pooled Separate Account	**	54,760
*	Voya Large Cap Value Portfolio	Pooled Separate Account	**	52,691
*	Voya Solution Income Port - Svc	Pooled Separate Account	**	7,005
*	Voya Fixed Account	Guaranteed Investment Contract	**	4,440,620
*	Voya Money Market Fund - CI A	Money Market Fund	**	178,645
	Total Investments			<u>\$ 18,275,905</u>
*	Total Participant Loans	Rates range from 4.25%-6.25%, various maturities	-0-	<u>\$ 571,262</u>
*	Party-in-interest			
**	Participant directed, therefore, cost not required			

Kastle Systems International LLC Retirement Plan

***Schedule of Delinquent Contributions
For the Year Ended December 31, 2014***

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
\$ 14,978	\$ -	\$ 31,543	\$ -	\$ -

See Note J

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

Kastle Systems International LLC Retirement Plan
EIN#54-1310229
Plan#001
As Of December 31, 2014

(a) (b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
AllianzGI NFJ Divdnd VI Fd A	Registered Investment Company		\$605,777
American Funds EuroPacific R3	Registered Investment Company		\$732,707
American Funds Growth Fnd R3	Registered Investment Company		\$1,180,488
American Funds Income Fnd R3	Registered Investment Company		\$891,428
American Funds Nw Prspctv R3	Registered Investment Company		\$157,155
Ariel Fund Inv	Registered Investment Company		\$754,313
Eaton Vance Lrg-Cap VI Fnd R	Registered Investment Company		\$1,020,861
Lord Abbett Bd Debenture Fd A	Registered Investment Company		\$367,278
Lord Abbett MdCp Stock Fnd A	Registered Investment Company		\$230,149
Pioneer Fund R	Registered Investment Company		\$82,911
TRwPr Mid-Cap Growth Fund R	Registered Investment Company		\$1,152,673
* Voya Core Equity Research F A	Registered Investment Company		\$54,760
* Voya Corporate Ldrs 100 Fd A	Registered Investment Company		\$609,915
* Voya Fixed Account	Insurance Company General Account		\$4,440,620
* Voya GNMA Income Fund A	Registered Investment Company		\$333,120
* Voya Intermediate Bond Fund A	Registered Investment Company		\$398,399
* Voya Large Cap Value Port Srv	Registered Investment Company		\$52,691
* Voya Mid Cap Value Advntg Fd A	Registered Investment Company		\$138,876
* Voya MidCap Opportunities F A	Registered Investment Company		\$78,911
* Voya Money Market Fund A	Registered Investment Company		\$178,645
* Voya Real Estate Fund A	Registered Investment Company		\$139,144
* Voya Solution 2015 Port Srv	Registered Investment Company		\$889,090
* Voya Solution 2025 Port Srv	Registered Investment Company		\$633,041
* Voya Solution 2035 Port Srv	Registered Investment Company		\$808,705
* Voya Solution 2045 Port Srv	Registered Investment Company		\$369,669
* Voya Solution 2055 Port Srv	Registered Investment Company		\$78,570
* Voya Solution Income Pt Srv	Registered Investment Company		\$7,005
* VY Baron Growth Port Srv	Registered Investment Company		\$338,433
* VY TRwPr Grw Eqty Pt Srv	Registered Investment Company		\$1,317,828
WIIFrgAdv Spec SmCp VI Fd A	Registered Investment Company		\$232,743
	Participant Loans - Rates 4.25% to 4.25%		\$571,262
TOTAL			\$18,847,167

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.

***Kastle Systems International LLC
Retirement Plan***

***Financial Statements and
Supplemental Schedule***

***As of December 31, 2014 and 2013
and For the Year Ended December 31, 2014***

Kastle Systems International LLC Retirement Plan

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Independent Auditor's Report

To the Trustee of
Kastle Systems International LLC Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Kastle Systems International LLC Retirement Plan (the "Plan") which comprise the statements of net assets available for benefits as of December 31, 2014, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 F, which was certified by Voya Institutional Trust Company ("Voya"), formerly ING National Trust ("ING"), the trustee of the Plan, except for comparing such information with the related information included in the 2014 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 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 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 on the 2014 financial statements. Accordingly, we do not express an opinion on the 2014 financial statements.

Other Matter – Supplemental Schedules

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

Other Matter – 2013 Financial Statements

The financial statements of the Plan as of December 31, 2013, were audited by predecessor auditors. 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 ("ERISA"), the plan administrator instructed the predecessor auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated October 10, 2014, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Emphasis of Matter

As discussed in Note B to the financial statements, in 2014 the Plan adopted a policy of preparing the financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). In 2013 the financial statements were prepared on the modified cash basis of accounting which is a basis of accounting other than GAAP. There were no significant differences noted between the modified cash basis of accounting and GAAP and no restatement of the 2013 financial statements is necessary.

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

The form and content of the information included in the 2014 financial statements and supplemental schedules, 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.



October 8, 2015
Atlanta, Georgia

Kastle Systems International LLC Retirement Plan

***Statements of Net Assets Available for Benefits
As of December 31, 2014 and 2013***

	<u>2014</u>	<u>2013</u>
<i>ASSETS</i>		
<i>INVESTMENTS, at fair value</i>	<u>\$ 18,275,905</u>	<u>\$ 17,180,989</u>
<i>RECEIVABLES</i>		
Participant contributions	-	40,631
Notes receivable from participants	<u>571,262</u>	<u>525,431</u>
<i>Total Receivables</i>	<u>571,262</u>	<u>566,062</u>
<i>NET ASSETS AVAILABLE FOR BENEFITS, at fair value</i>	<u>\$ 18,847,167</u>	<u>\$ 17,747,051</u>

See notes to financial statements.

Kastle Systems International LLC Retirement Plan

**Statement of Changes in Net Assets
Available for Benefits
For the Year Ended December 31, 2014**

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

CONTRIBUTIONS

Participant	\$ 941,637
Rollover	<u>116,411</u>
Total Contributions	<u>1,058,048</u>

**INTEREST INCOME ON NOTES RECEIVABLE FROM
PARTICIPANTS**

22,489

INVESTMENT INCOME

Net depreciation in fair value of investments	(87,459)
Interest and dividends	1,228,339
Other income	<u>4,268</u>
Total Investment Income	<u>1,145,148</u>

TOTAL ADDITIONS

2,225,685

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	1,114,841
Administrative expenses	<u>10,728</u>

TOTAL DEDUCTIONS

1,125,569

NET INCREASE

1,100,116

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>17,747,051</u>
End of Year	<u>\$ 18,847,167</u>

See notes to financial statements.

Kastle Systems International LLC Retirement Plan

Notes to Financial Statements

A. PLAN DESCRIPTION

The following description of the Kastle Systems International LLC Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General. The Plan was established June 1, 1977, as the Kastle Systems, LLC Retirement Plan to provide retirement benefits for eligible employees of Kastle Systems LLC, the participating employer. The Plan was amended and restated as the Kastle Systems International LLC Retirement Plan on August 1, 2001. The restated Plan continues to be for the benefit of employees of Kastle Systems LLC, and includes employees of Kastle Systems International LLC, Kastle Philadelphia Joint Venture, Kastle New York LLC, Kastle Chicago LLC, Kastle Systems of Texas LLC, and Kastle Systems of Los Angeles PSP, (the "Company").

The Plan was amended and restated effective January 1, 2009.

The Plan is a defined contribution plan covering all employees who are eligible to participate, after meeting certain age and service requirements, except members of a collective bargaining unit where retirement benefits have been the subject of good faith bargaining. After meeting the eligibility requirements, employees can enter the Plan on the first day of each quarter. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions. Participants may contribute a percentage of their pretax annual compensation as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified retirement plans.

The Company may make a matching contribution and/or a profit sharing contribution to the Plan in addition to any salary reduction contributions. No matching or profit sharing contributions were made to the Plan for the plan year ended December 31, 2014.

Participant Accounts. Each participant's account is credited with the participant's contributions, Company matching contributions, as well as allocations of the Company's profit sharing contribution, and Plan earnings. Participant accounts are charged with withdrawals, an allocation of administrative expenses and Plan losses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting. Participants are immediately vested in their contributions and rollover accounts plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service, at 20% per year, beginning in the second year. A participant is 100 percent vested after six years of credited service.

Investment Options. The assets of the Plan, both employee and employer, are allocated to the various funds at the discretion of the participant. There are various investment options offered by the Plan. Participants may change their investment options daily.

Notes to Financial Statements (Continued)

Notes Receivable from Participants. Participants may borrow from their fund accounts up to the lesser of \$50,000 or 50% of their vested account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) participant's loan account. Loan term periods range up to five years and must be adequately secured. However, if the loan is for the purchase of the participant's residence, the loan repayment term may exceed five years. Each loan is secured by the balance in the participant's account and bear interest at a rate ranging from 4.25% to 6.25% per annum, which was determined by the Plan Administrator to be comparable to rates found at local lending institutions on the date the loan originated. Principal and interest are repaid in equal payments deducted from the employee's compensation payments.

Payment of Benefits. Upon separation of service due to death, disability, or termination of employment, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump-sum amount or in annual installments. If the account balance is less than \$1,000, the distribution shall be paid in the form of a lump-sum payment. Benefits are recorded when paid.

Forfeited Accounts. At December 31, 2014 and 2013, forfeited, non-vested accounts totaled \$63,495 and \$36,320, respectively. Forfeitures can first be used to pay administrative expenses. Forfeitures of matching contributions will be used to reduce future employer matching contributions. Forfeitures of profit sharing contributions will be re-allocated among participants in the plan year following the forfeiture. During 2014, forfeitures of \$7,978 were used to pay administrative expenses.

B. SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting. The 2014 financial statements of the Plan are prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The 2013 financial statements of the Plan were prepared on the modified cash basis of accounting, which is a basis of accounting that differs from generally accepted accounting principles in that revenue, other than contributions, is recorded when received by the Plan, rather than when earned, and distributions and other expenses are recorded when paid, rather than when due. There were no significant differences noted between the modified cash basis of accounting and GAAP and no restatement of the 2013 financial statements is necessary.

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

Use of Estimates. The preparation of financial statements in accordance with GAAP 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 could differ from those estimates.

Risks and Uncertainties. The Plan invests in various investment securities. Investment securities are exposed to various risks, including interest rate, market, and credit risks. Due to the level of the risks associated with certain investment securities, it is possible that changes in the values of investment securities will occur in the near term, and that such changes could

Notes to Financial Statements (Continued)

materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits. There are no reserves against contract value for credit risk of the insurance company guaranteed interest accounts or otherwise.

Investment Valuation and Income Recognition. Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note C for discussion of fair value measurements.

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 in the fair value of investments includes both realized and unrealized gains and losses on investments.

Management fees and operating expenses charged to the Plan for investments in pooled separate accounts and guaranteed investment contract are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Notes Receivable from Participants. Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. 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.

Payment of Benefits. Benefits are recorded when paid.

Administrative Expenses. Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. The Plan pays all brokerage commissions and account maintenance fees.

Recent Accounting Pronouncements. In July 2015, the Financial Accounting Standards Board issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965) – (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, and (Part III) Measurement Date Practical Expedient* ("ASU 2015-12"). The purpose of ASU 2015-12 is to simplify plan accounting.

The amendments in Part I of ASU 2015-12 designate contract value as the only required measure for direct investments in fully benefit-responsive investment contracts. Fully benefit responsive investment contracts will be presented at contract value; accordingly there will no longer be an adjustment from fair value to contract value on the face of the financial statements.

The amendments in Part II of ASU 2015-12 will eliminate the requirements for plans to disclose (1) individual investments that represent 5 percent or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type for both participant-directed investments and nonparticipant-directed investments. The net appreciation or depreciation in investments for the period will still be required to be presented in the aggregate. In addition, if an investment is measured using the net asset value per share (or its equivalent) practical expedient in Topic 820 and that investment is in a fund that files a U.S. Department of Labor Form 5500, Annual Return/Report of Employee Benefit Plan, as a direct filing entity, disclosure of that investment's strategy will no longer be required.

Notes to Financial Statements (Continued)

The amendments in Part III of ASU 2015-12 reduce complexity in employee benefit plan accounting by providing a practical expedient that permits plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end. Part III is not applicable to the Plan.

ASU 2015-12 may be adopted in whole or by part (I, II, and III), as applicable. The amendments in ASU 2015-12 are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Parts I and II shall be applied retrospectively to all periods presented; the amendments in Part III shall be applied prospectively. Plan management is currently evaluating the impact ASU 2015-12 will have on the Plan's financial statements.

C. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3).

The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

The following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Pooled separate accounts: Valued by the issuer of the separate account based upon the fair value of the underlying investments held by the separate account.

Guaranteed investment contract: Guaranteed investment contracts are valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer (See Note

Notes to Financial Statements (Continued)

D). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only.

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 investments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013.

<u>December 31, 2014</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled Separate Accounts:			
Asset allocation funds (7)	\$ 2,786,080	\$ -	\$ 2,786,080
Balanced funds (2)	891,428	-	891,428
Bond funds (8)	1,098,797	-	1,098,797
Global/international funds (3)	889,862	-	889,862
Large cap growth funds (5)	2,498,316	-	2,498,316
Large cap value funds (6)	2,372,155	-	2,372,155
Small, mid, specialty funds (4)	<u>3,120,002</u>	<u>-</u>	<u>3,120,002</u>
Total Pooled Separate Accounts	13,656,640	-	13,656,640
Money Market Fund (1)	178,645	-	178,645
Guaranteed Investment Contract	<u>-</u>	<u>4,440,620</u>	<u>4,440,620</u>
Total	<u>\$13,835,285</u>	<u>\$4,440,620</u>	<u>\$18,275,905</u>

<u>December 31, 2013</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled Separate Accounts:			
Asset allocation funds (7)	\$ 2,439,126	\$ -	\$ 2,439,126
Balanced funds (2)	857,956	-	857,956
Bond funds (8)	998,709	-	998,709
Global/international funds (3)	905,711	-	905,711
Large cap growth funds (5)	2,297,842	-	2,297,842
Large cap value funds (6)	2,031,889	-	2,031,889
Small, mid, specialty funds (4)	<u>2,873,979</u>	<u>-</u>	<u>2,873,979</u>
Total Pooled Separate Accounts	12,405,212	-	12,405,212
Money Market Fund (1)	121,712	-	121,712
Guaranteed Investment Contract	<u>-</u>	<u>4,654,065</u>	<u>4,654,065</u>
Total	<u>\$12,526,924</u>	<u>\$4,654,065</u>	<u>\$17,180,989</u>

- (1) Money market funds- Assets are invested in conservative investment options that seek - but not necessarily guarantee - to hold the principal value of an investment stable through all market conditions. These options may credit a stated rate of return or minimum periodic interest rate that may vary. Dividend rates and income levels fluctuate with market conditions

Notes to Financial Statements (Continued)

and are not guaranteed. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the fund.

- (2) **Balanced funds-** These funds seek to "balance" growth of principal and current income by investing in a combination of stocks and bonds (generally holding 60-70% equity and 30-40% fixed income). The investment style used here is either moderate allocation or conservative allocation. Some funds have fixed asset allocations and others allow managers discretion to allocate between equities and bonds, depending on their view of return and risk. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the fund.
- (3) **Global/international funds-** There are three main types of funds in this category. International funds can have an investment style of Foreign Large Value, Foreign Large Blend, Foreign Large Growth, Foreign Small/Mid Value or Foreign Small/Mid Growth. These funds invest in stocks of companies outside of the United States. Global funds have an investment style of World Stock. These funds invest in stocks of companies in the United States and developed countries outside of the United States. Emerging Markets funds invest in securities of developing countries and demonstrate the greatest volatility of performance due to the unstable nature of their economies, political structures and currencies. International investing may provide greater diversification benefits to a U.S.-based portfolio than investing in domestic securities alone. However, foreign investing does involve additional risks not present in U.S. securities. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the fund.
- (4) **Small blend, real estate and mid cap funds-** Small cap, mid cap and "specialty" funds are in this category, employing investment styles of growth, value, or a blend of growth and value. These funds seek capital appreciation by investing primarily in stocks of small-and medium-sized companies. Generally, these companies are striving to develop new products or markets and have above-average earnings growth potential. Because of their smaller size, these companies may face greater business risk, and investments in these funds generally carry much higher risk than other domestic equity funds. "Specialty" or "sector" funds invest in stocks of companies in a particular industry. This narrow focus can significantly increase the risk and volatility of such funds. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the fund.
- (5) **Large cap growth funds-** Large cap growth fund invests primarily in stocks of larger U.S. companies employing an investment style of growth. A growth fund invests in the stocks of companies that are growing rapidly. Growth companies tend to reinvest all or most of their profits for research and development rather than pay dividends. Growth funds are focused on generating capital gains rather than income. Funds emphasizing growth stocks will typically have higher price/earnings ratios and make little or no dividend payments. Large capitalization companies tend to be more established, with lower relative volatility, than more aggressive small and mid-cap stock funds. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the funds.
- (6) **Large cap value funds-** Funds seek long-term growth of capital or a combination of growth and income by investing primarily in stocks of larger, mature companies. The investment styles exhibited are value and "blend." Stocks are selected for price appreciation and for the value of the current income provided through dividends. These funds generally exhibit a lower level of price volatility, due to the types of companies they favor, such as those able to pay dividends along with more older, mature companies. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the funds.

Notes to Financial Statements (Continued)

- (7) Asset allocation funds- These funds are also known as "LifeStyle" or "LifeCycle" funds. They invest in a combination of assets such as aggressive stocks, international stocks, large-company stocks, government bonds, foreign bonds or money markets. The allocation percentage to each asset type may be fixed, bounded by a range, or determined at the discretion of the manager. Managers of these funds review market conditions regularly and refine the asset allocation mixture they believe will achieve the best risk adjusted performance based on the stated objectives and "target" allocations of the particular fund. Different constructs can be based on risk tolerance or length of time to investment goal. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the funds.
- (8) Bond funds- Assets are invested in fixed income securities that have been determined to be appropriate for its investment goal. Investors here are primarily seeking income or growth of income, with less emphasis on capital appreciation. Funds in this asset class vary greatly in their risk profiles. The issuer, credit quality of the underlying investments, and the average duration of the portfolio play important roles in determining the risk profile of the fund. Fixed-income funds those that have significant investments in below-investment grade bonds ("junk bonds") or bonds of foreign issuers would be categorized as high yield or international bonds. Portfolios consisting of investment grade corporate bonds, mortgages, government bonds and, to a lesser degree, preferred stock, foreign or convertible bonds typically land in the intermediate term bond category. Shorter duration and high credit quality funds are typically categorized as short term bond or short term government funds. There are no restrictions on redemptions of these investments and fair value is based upon net asset value of the underlying investments held by the funds.

The following table provides a summary of changes in the fair value of the Plan's level 3 investments for the years ended December 31, 2014 and 2013:

<u>Guaranteed Investment Contract</u>	<u>2014</u>	<u>2013</u>
Balance, beginning of year	\$ 4,654,065	\$ 4,415,891
Interest Credited	134,451	238,174
Purchases, sales, issuances, and settlements (net)	(347,896)	-
Balance, end of year	<u>\$ 4,440,620</u>	<u>\$ 4,654,065</u>

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Instrument	Fair Value		Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	
	12/31/14	12/31/13			12/31/14	12/31/13
Guaranteed investment contract	\$4,440,620	\$4,654,065	Income Approach (market value adjustment)	Credited rate as of date of surrender Rate for a 7-year Treasury Bond derived by interpolating between 5-year and 10-year Treasury Bond rates as found in the Salomon Smith Barney Bond Market Roundup for the week prior to the surrender, plus 0.25% Surrender value to which the market value adjustment applies	3.0% 2.2% 100.0%	3.0% 2.5% 100.0%

Notes to Financial Statements (Continued)

D. GUARANTEED INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan entered into a fully benefit-responsive guaranteed investment contract with Voya Retirement Insurance and Annuity Company ("VRIAC"). VRIAC maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract is presented on the face of the statements of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Participants may ordinarily direct the withdrawal or transfer of all or a portion of the investment at contract value. Restrictions may apply to transfer from the investment. The fair value of the guaranteed investment contract is calculated by discounting the related cash flows based on current yields of similar instruments with comparable durations. There are no reserves against contract value for credit risk. The crediting interest rate is determined on a monthly basis by an actuarial formula, as designated by Voya. The crediting interest rate is subject to a guaranteed minimum floor, as defined on an annual basis by Voya. The floor rate was 3.00% as of December 31, 2014 and 2013. The average yield and crediting interest rate was approximately 3.00% for 2014 and 2013. Contract value approximates fair value as of December 31, 2014 and 2013.

E. INVESTMENTS

All investments are participant directed. The Plan's investments that represented five percent or more of the Plan's net assets available for benefits as of December 31, 2014 and 2013 are as follows:

	December 31,	
	2014	2013
Voya Fixed Account	\$ 4,440,620	\$ 4,654,065
Voya T. Rowe Price Growth Equity Portfolio (Svc)	1,317,828	1,206,643
American Funds Growth Fund (R3)	1,180,488	1,091,199
T. Rowe Price Mid-Cap Growth Fund (R)	1,152,673	1,062,550
Eaton Vance Large Cap Value R	1,020,861	888,539

During the year ended December 31, 2014, the Plan's investments (including gains and losses on investments bought, sold, and held during the year) depreciated in value as follows:

Mutual funds	<u>\$ (87,459)</u>
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Notes to Financial Statements (Continued)

F. INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The following is a summary of unaudited information regarding the Plan as of December 31, 2014 and 2013, and for the year ended December 31, 2014, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information prepared by Voya, the trustee of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate.

	2014	2013
Statements of Net Assets Available for Benefits:		
Investments, at fair value	\$ 18,275,905	\$ 17,180,989
Statement of Changes in Net Assets Available for Benefits:		
Net depreciation in fair value of investments	87,459	
Interest and dividends	1,228,339	

Supplemental Schedule: All investment balances and information included in the supplemental schedule of assets (held at end of year) and in Note E.

G. INCOME TAX STATUS

The Plan adopted a Prototype Non-Standardized Profit Sharing Plan which received an opinion letter dated March 31, 2008. The letter indicates that the Plan and related trust are designed in accordance with the applicable regulations of the Internal Revenue Code ("IRC"). The Plan itself has not received a determination letter and the prototype plan has been amended since receiving the opinion letter; however, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. 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.

H. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of pooled separate accounts managed by Voya and a guaranteed investment contract (Note D) with Voya. Voya is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. During 2014, fees of \$10,728 were paid to Voya.

I. PLAN TERMINATION

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

Notes to Financial Statements (Continued)

J. DELINQUENT PARTICIPANT CONTRIBUTIONS

As reported on the attached supplemental schedule, Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions, the Company was delinquent in remitting to the Plan \$46,521 of participant contributions and loan repayments withheld from participants' wages during the 2013 plan year. These funds, when received by the Plan in 2013 and 2014, were not received in a timely manner, as determined under IRS regulations, and constitute a Nonexempt Prohibited Transaction. Lost earnings were deposited during 2014.

K. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2014 and 2013 to Schedule H of Form 5500:

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 18,847,167	\$ 17,747,051
Less: Current year participant contributions receivable	<u>-</u>	<u>(40,631)</u>
Net assets available for benefits per Form 5500	<u>\$ 18,847,167</u>	<u>\$ 17,706,420</u>

The following is a reconciliation of the net increase per the financial statements for the year ended December 31, 2014 to the net income per the Schedule H of Form 5500:

	<u>2014</u>
Net increase per the financial statements	\$ 1,100,116
Add: Prior year participant contributions receivable	<u>40,631</u>
Net income per Form 5500	<u>\$ 1,140,747</u>

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 8, 2015, which is the date the financial statements were available to be issued, and have determined that there are no subsequent events that require disclosure under ASC 855 *Subsequent Events*.

SUPPLEMENTAL SCHEDULES

Form 5500, Schedule H, Part IV, Line 4i
Plan Sponsor's EIN: 54-1310229
Plan Number: 001

Kastle Systems International LLC Retirement Plan

***Schedule of Assets (Held at End of Year)
As of December 31, 2014***

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Voya T. Rowe Price Growth Equity Portfolio (Svc)	Pooled Separate Account	**	\$ 1,317,828
	American Funds Growth Fund (R3)	Pooled Separate Account	**	1,180,488
	T. Rowe Price Mid-Cap Growth Fund (R)	Pooled Separate Account	**	1,152,673
	Eaton Vance Large Cap Value R	Pooled Separate Account	**	1,020,861
	American Funds Income Fund (R3)	Pooled Separate Account	**	891,428
*	Voya Solution 2015 Port - Svc	Pooled Separate Account	**	889,090
*	Voya Solution 2035 Port - Svc	Pooled Separate Account	**	808,705
	Ariel Fund	Pooled Separate Account	**	754,313
	American Funds Europacific (R3)	Pooled Separate Account	**	732,707
*	Voya Solution 2025 Port - Svc	Pooled Separate Account	**	633,041
*	Voya Corporate Leaders 100 Fund - A	Pooled Separate Account	**	609,915
	Allianz NFJ Dividend Value Fund - A	Pooled Separate Account	**	605,777
*	Voya Intermediate Bond Fund (A)	Pooled Separate Account	**	398,399
*	Voya Solution 2045 Port - Svc	Pooled Separate Account	**	369,669
	Lord Abbett Bond-Debenture Fund (A)	Pooled Separate Account	**	367,278
*	Voya Baron Growth Portfolio (Svc)	Pooled Separate Account	**	338,433
*	Voya GNMA Income Fund (A)	Pooled Separate Account	**	333,120
	Wells Fargo Advantage Special Small Cap Value Fund - A	Pooled Separate Account	**	232,743
	Lord Abbett Mid-Cap Stock Fund	Pooled Separate Account	**	230,149
	American Funds New Perspective Fund (R3)	Pooled Separate Account	**	157,155
*	Voya Real Estate Fund (A)	Pooled Separate Account	**	139,144
*	Voya Mid Cap Value Advantage Fund - A	Pooled Separate Account	**	138,876
	Pioneer Fund (R)	Pooled Separate Account	**	82,911
*	Voya Midcap Opportunities Fund - A	Pooled Separate Account	**	78,911
*	Voya Solution 2055 Port - Svc	Pooled Separate Account	**	78,570
*	Voya Core Equity Research Fund - A	Pooled Separate Account	**	54,760
*	Voya Large Cap Value Portfolio	Pooled Separate Account	**	52,691
*	Voya Solution Income Port - Svc	Pooled Separate Account	**	7,005
*	Voya Fixed Account	Guaranteed Investment Contract	**	4,440,620
*	Voya Money Market Fund - CI A	Money Market Fund	**	178,645
	Total Investments			<u>\$ 18,275,905</u>
*	Total Participant Loans	Rates range from 4.25%-6.25%, various maturities	-0-	<u>\$ 571,262</u>
*	Party-in-interest			
**	Participant directed, therefore, cost not required			

Kastle Systems International LLC Retirement Plan

***Schedule of Delinquent Contributions
For the Year Ended December 31, 2014***

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
\$ 14,978	\$ -	\$ 31,543	\$ -	\$ -

See Note J