Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1996

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

3030 WEST STREETSBORO ROAD
RICHFIELD, OH 44286-9632

2b Employer Identification Number (EIN)
34-1739418

2c Plan Sponsor's telephone number
330-659-6688

2d Business code (see instructions)
541330

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	MICHAEL THORSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	142
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)**	131
a(2) Total number of active participants at the end of the plan year	**6a(2)**	120
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	27
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	147
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	147
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	144
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	30
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

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

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

a Pension Schedules

- **(1)** [ ] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

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

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

A Name of plan
THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THORSON BAKER & ASSOCIATES, INC.

D Employer Identification Number (EIN)
34-1739418

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

KEYBANK NATIONAL ASSOCIATION
3920 MAIN ST.
AMHERST, NY 14226

34-1804148

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

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

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

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

ASCENSUS

50 MILLSTONE RD.
BUILDING 400, SUITE 300
EAST WINDSOR, NJ 08520

11-3665754

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORD-KEEPER	15569	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

RAYMOND JAMES

880 CARILLON PARKWAY
ST PETERSBURG, FL 33716

59-2937883

(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?
27	ADVISOR	10000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BARNES WENDLING CPA'S

1350 EUCLID AVE.
SUITE 1400
CLEVELAND, OH 44115

34-1463411

(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?
10	AUDITOR	7000	Yes [ ] No [X]	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)

TRINITY PENSION CONSULTANTS

202 MONTROSE WEST AVE.
SUITE 290
COPLEY, OH 44321

20-4548831

(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?
11 16 12 15	TPA	3000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

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
THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
THORSON BAKER & ASSOCIATES, INC.

D Employer Identification Number (EIN)
34-1739418

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: KEY BANK EB MGD GUAR INV CNTRCT

b Name of sponsor of entity listed in (a): VICTORY FUNDS

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
34-6903863-002	C	389484

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THORSON BAKER & ASSOCIATES, INC.

D Employer Identification Number (EIN)
34-1739418

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	237633	245649
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	135450	123384
(9) Value of interest in common/collective trusts	1c(9)	296974	389484
(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)	8641097	9575546
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	9311154	10334063
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	9311154	10334063

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	245649	
	(B) Participants	2a(1)(B)	678302	
	(C) Others (including rollovers)	2a(1)(C)	278	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		924229
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)	4666	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4666
	(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)	582781	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		582781
	(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)		3322
(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)		-20869
c Other income	2c		41435
d Total income. Add all **income** amounts in column (b) and enter total	2d		1535564
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	469365	
(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)		469365
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		8158
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	18132	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	10000	
(4) Other	2i(4)	7000	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		35132
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		512655
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1022909
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: BARNES WENDLING CPAS, INC **(2)** EIN: 34-1463411

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

THORSON BAKER & ASSOCIATES, INC.
PROFIT SHARING PLAN AND TRUST

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2014 AND 2013
AND YEAR ENDED DECEMBER 31, 2014

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

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INDEPENDENT AUDITORS' REPORT

To the Trustees
Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust
Richfield, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Ascensus Inc., recordkeeper of the Plan, as agent for Ascensus Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the agent of the custodian as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the plan administrator by the custodian is complete and accurate.

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Barnes Wendling CPAs INC.

BUILDING AND MAINTAINING YOUR NET WORTH

Disclaimer of Opinion

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

Other Matter

The supplemental schedule as listed in the table of contents as of December 31, 2014 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

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

Barnes Wendling CPAs

Cleveland, Ohio
October 13, 2015

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits

	December 31, 2014	December 31, 2013
ASSETS		
Investments, at fair value:		
Mutual funds	$ 9,575,546	$ 8,641,097
Common collective trust	389,484	296,974
	9,965,030	8,938,071
Receivable:		
Employer contributions	245,649	237,633
Notes receivable from participants	123,384	135,450
	369,033	373,083
Net assets available for benefits	**$ 10,334,063**	**$ 9,311,154**

See Notes to Financial Statements

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

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

Additions to (deductions from) net assets attributed to:		
Investment income (loss):		
Net depreciation in fair value of investments	($ 17,547)	
Interest and dividends	582,781	
Revenue sharing	41,435	
	606,669	
Investment expenses	(10,000)	
		$ 596,669
Interest income on notes receivable from participants		4,666
Contributions:		
Participant	678,580	
Employer	245,649	
		924,229
Total additions		1,525,564
Deductions from net assets attributed to:		
Benefits paid to participants	477,523	
Administrative expenses	25,132	
		502,655
Net increase		1,022,909
Net assets available for benefits:		
Beginning of year		9,311,154
End of year		**$ 10,334,063**

See Notes to Financial Statements

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE A - DESCRIPTION OF PLAN

The following description of Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution plan covering all employees of Thorson Baker & Associates, Inc. (the Company and Plan Sponsor). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan is sponsored by the Company and is administered by a third-party administrator.

Contributions
Each year, participants may elect to defer the lesser of 100% of compensation as defined by the Plan on a pre-tax basis or the maximum contribution allowable by law. Employees who have not declined participation in writing or completed a salary deferral election form as of the date of their eligibility to participate in the Plan will be automatically enrolled in the Plan with a deferral of 3%. The Plan provides for a discretionary employer profit sharing contribution which was $280,000 for the year ended December 31, 2014. The Plan provides for the acceptance of rollover contributions from other plans qualified under the Internal Revenue Code (the Code). The Plan also provides for catch-up contributions for participants who reach the age of 50 by the end of the Plan year.

Participant Accounts
Each participant's account is credited with the participant's contributions and an allocation of (a) the Company's contributions and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based upon participant account earnings or account balances, as defined. The benefit to which a participant is entitled to receive is the benefit that can be provided from the participant’s account.

Vesting
Participants are immediately vested in their deferral contributions plus actual earnings thereon. A participant’s interest in the Company’s discretionary profit sharing contributions and actual earnings thereon become vested based on years of continuous service. A participant is 100% vested after six years of credited service.

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Payment of Benefits
Upon termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. If the value of the vested benefits credited to a participant's account is $5,000 or less at the time of termination, the entire amount will be distributed to a participant without the participant's consent. In the event of a mandatory distribution of amounts greater than $1,000 but not exceeding $5,000, the entire amount will be distributed in the form of a direct rollover to an individual retirement plan as designated by the Plan administrator.

Notes Receivable from Participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance subject to certain Department of Labor and Internal Revenue Service (IRS) requirements. Loan terms range from 1 - 5 years or longer for the purchase of a primary residence. The loans are secured by the balances in the participants' accounts and bear interest at 4.25% at December 31, 2014. Principal and interest is paid ratably through bi-weekly payroll deductions.

Forfeited Accounts
Forfeitures are used to pay Plan expenses and to reduce the Company's employer profit sharing contribution to the plan. Unallocated forfeitures balances as of December 31, 2014 and 2013 were $17,909 and $18,427, respectively. Forfeitures of $34,351 were used to reduce employer profit sharing contributions for the year ended December 31, 2014.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared using the accrual basis of accounting.

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 Plan's investment contract with KeyBank EB MaGIC 75 Fund is considered to be fully benefit-responsive. The contract is included in the statement of net assets available for benefits at contract value, which is deemed to approximate its fair value. As the contract value of the investment approximates its fair value, the accompanying statement of net assets available for benefits does not reflect an adjustment to contract value.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation
The Plan's investments are recorded at fair value, based upon the last trade or current bid prices in active markets. Where there are no readily available last traded or current bid prices, fair value is determined as discussed in Note D.

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. If a participant ceases to make repayments on a note receivable and the plan administrator deems the note receivable to be in default, the balance on the note receivable from the participant is reclassified to benefits paid to participants.

Investment Income Recognition
Purchases and sales of securities are recorded on a trade date basis. Gains and losses on securities transactions are determined using the average cost method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Contributions
Participant contributions are recorded and credited to each participant's account when received by the custodian from the Company. Any contributions attributable to the plan year but not received by the custodian by the last day of the plan year are recorded as a receivable.

Payment of Benefits
Benefits are recorded when paid.

Income Taxes
The IRS has determined and informed the Company by letter dated October 28, 2009, that the Plan and related trust are designed in accordance with applicable sections of the Code. Although the Plan has been amended since receiving the determination letter, the Plan Sponsor believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes (Continued)
Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Sponsor believes the Plan is no longer subject to income tax examinations for years prior to 2011.

Expenses
Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participants' accounts and are included in administrative expenses. Investment related expenses are included in investment income.

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events
The Plan has evaluated subsequent events through October 13, 2015, the date which the financial statements were available to be issued.

NOTE C - CERTIFICATION AND SUMMARY OF INVESTMENTS

Notes receivable from participants and investment information disclosed in the accompanying financial statements and supplemental schedule, including notes receivable from participants and investments held at December 31, 2014 and 2013, and net depreciation in the fair value of investments, interest, and dividends for the year ended December 31, 2014 were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the recordkeeper, as agent for the custodian.

NOTE C - CERTIFICATION AND SUMMARY OF INVESTMENTS (CONTINUED)

The Plan's investments are 100% participant-directed and are held by a custodian. The fair values of investments that represent 5% or more of the Plan's net assets are as follows:

	December 31,	
	2014	2013
Mutual Funds:		
Columbia Small Cap Core Fund A	$ 525,496	$ 610,494
American Funds EuroPacific Growth Fund R3	1,013,730	883,573
JPMorgan Core Bond Fund A	560,065	473,966
JPMorgan US Equity Fund A	1,109,942	1,002,204
Columbia Mid Cap Index Fund A	793,034	748,608
Columbia Large Cap Index Fund A	567,986	470,893
Invesco Growth and Income Fund A	1,466,333	1,350,058
T. Rowe Price Blue Chip Growth Advisor Fund	1,123,096	1,062,611

During 2014, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated (depreciated) in value by ($17,547), as follows:

Mutual funds	($ 20,869)
Common collective trust	3,322
	($ 17,547)

NOTE D - FAIR VALUE MEASUREMENTS

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 (exit price). The three levels of the fair value hierarchy, which are based upon the inputs used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2 - Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The Plan's investments accounted for at fair value as of December 31, 2014 are summarized below:

	Level 1	Level 2	Total
Mutual funds:			
Balanced/asset allocation	$ 301,606		$ 301,606
Blend	2,996,458		2,996,458
Fixed income	1,396,929		1,396,929
Growth	1,461,627		1,461,627
Foreign growth	1,329,949		1,329,949
Real estate	69,023		69,023
Diversified emerging markets	331,521		331,521
Value	1,688,433		1,688,433
Total mutual funds	9,575,546		9,575,546
Common collective trust		$ 389,484	389,484
	$9,575,546	$ 389,484	$9,965,030

NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

The Plan's investments accounted for at fair value as of December 31, 2013 are summarized below:

	Level 1	Level 2	Total
Mutual funds:			
Balanced/asset allocation	$ 284,175		$ 284,175
Blend	2,832,199		2,832,199
Fixed income	1,020,709		1,020,709
Foreign blend	883,573		883,573
Growth	1,363,578		1,363,578
Foreign growth	304,099		304,099
Real estate	178,353		178,353
Diversified emerging markets	240,846		240,846
Value	1,533,565		1,533,565
Total mutual funds	8,641,097		8,641,097
Common collective trust		$ 296,974	296,974
	$8,641,097	$ 296,974	$8,938,071

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

Mutual funds are valued at the net asset value of shares held by the Plan at year end, as reported on the active markets on which the investments are traded.

The common collective trust is valued at the net asset value of shares held by the Plan at year end. The net asset value is used as a practical expedient to estimate fair value. Net asset value is based on the fair value of the trust's underlying assets, which are principally guaranteed investment contracts, synthetic guaranteed investment contracts, and cash and cash equivalents. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value. Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only.

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

NOTE E - INVESTMENT IN COMMON COLLECTIVE TRUST

The Plan has an investment in the KeyBank EB MaGIC 75 Fund, a common collective trust fund (the Fund). The primary investment objective of the Fund is a reasonable level of income together with stability of principal. The Fund achieves this objective by investing in synthetic guaranteed investment contracts, guaranteed investment contracts, and cash and cash equivalents.

Participants may ordinarily direct permitted withdrawals or transfers of all or a portion of their account balance within the Fund at contract value. Participants may make transfers or withdrawals without restrictions. Withdrawals or transfers made at the Plan level may not be available until up to one year from the date the withdrawal is requested. Contract value represents deposits made to the contract, plus earnings, less withdrawals and fees. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

NOTE F - PLAN TERMINATION

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

NOTE G - RISKS AND UNCERTAINTIES

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

NOTE H - TRANSACTIONS WITH PARTIES-IN-INTEREST

Parties-in-interest transactions include the payment of investment and administrative expenses by the Plan to the Plan's investment advisor, recordkeeper, custodian, auditor, and third party administrator. Such transactions are exempt from being prohibited transactions.

NOTE H - TRANSACTIONS WITH PARTIES-IN-INTEREST (CONTINUED)

Ascensus, Inc. provides certain administrative services to the Plan. Ascensus, Inc. receives revenue from mutual fund and common collective trust fund service providers for services Ascensus, Inc. provides to the funds. This revenue is used to offset the administrative costs of the Plan.

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2014
EIN - 34-1739418
Plan Number - 001

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Columbia Small Cap Core Fund A	Mutual Fund	**	$ 525,496
	American Funds EuroPacific Growth Fund R3	Mutual Fund	**	1,013,730
	MainStay Indexed Bond Fund I	Mutual Fund	**	150,811
	JPMorgan Core Bond Fund A	Mutual Fund	**	560,065
	JPMorgan US Equity Fund A	Mutual Fund	**	1,109,942
	Invesco Real Estate Fund A	Mutual Fund	**	69,023
	Templeton Global Bond Fund A	Mutual Fund	**	207,280
	Columbia Mid Cap Index Fund A	Mutual Fund	**	793,034
	Neuberger Berman Genesis Investor Fund	Mutual Fund	**	338,531
	Columbia Large Cap Index Fund A	Mutual Fund	**	567,986
	Invesco Equity and Income Fund A	Mutual Fund	**	301,606
	Invesco Growth and Income Fund A	Mutual Fund	**	1,466,333
	Columbia Acorn International Fund A	Mutual Fund	**	316,219
	American Century Inflation-Adjusted Bond Investor Fund	Mutual Fund	**	300,671
	Artisan Mid Cap Value Investor Fund	Mutual Fund	**	222,100
	Prudential High-Yield Fund A	Mutual Fund	**	178,102
	T. Rowe Price Blue Chip Growth Advisor Fund	Mutual Fund	**	1,123,096
	Virtus Emerging Markets Opportunities Fund A	Mutual Fund	**	331,521
				9,575,546
	KeyBank EB MaGIC 75 Fund	Common Collective Trust	**	389,484
				9,965,030
*	Participant Loans	4.25%	-0-	123,384
				$10,088,414

* Represents a party-in-interest to the plan.
** Cost omitted for participant directed investments.

THORSON BAKER & ASSOCIATES, INC.
PROFIT SHARING PLAN AND TRUST

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2014 AND 2013
AND YEAR ENDED DECEMBER 31, 2014

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

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INDEPENDENT AUDITORS' REPORT

To the Trustees
Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust
Richfield, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Ascensus Inc., recordkeeper of the Plan, as agent for Ascensus Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the agent of the custodian as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the plan administrator by the custodian is complete and accurate.

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Barnes Wendling CPAs INC.

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Disclaimer of Opinion

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

Other Matter

The supplemental schedule as listed in the table of contents as of December 31, 2014 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

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

Barnes Wendling CPAs

Cleveland, Ohio
October 13, 2015

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits

	December 31, 2014	December 31, 2013
ASSETS		
Investments, at fair value:		
Mutual funds	$ 9,575,546	$ 8,641,097
Common collective trust	389,484	296,974
	9,965,030	8,938,071
Receivable:		
Employer contributions	245,649	237,633
Notes receivable from participants	123,384	135,450
	369,033	373,083
Net assets available for benefits	**$ 10,334,063**	**$ 9,311,154**

See Notes to Financial Statements

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

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

Additions to (deductions from) net assets attributed to:		
Investment income (loss):		
Net depreciation in fair value of investments	($ 17,547)	
Interest and dividends	582,781	
Revenue sharing	41,435	
	606,669	
Investment expenses	(10,000)	
		$ 596,669
Interest income on notes receivable from participants		4,666
Contributions:		
Participant	678,580	
Employer	245,649	
		924,229
Total additions		1,525,564
Deductions from net assets attributed to:		
Benefits paid to participants	477,523	
Administrative expenses	25,132	
		502,655
Net increase		1,022,909
Net assets available for benefits:		
Beginning of year		9,311,154
End of year		**$ 10,334,063**

See Notes to Financial Statements

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE A - DESCRIPTION OF PLAN

The following description of Thorson Baker & Associates, Inc. Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution plan covering all employees of Thorson Baker & Associates, Inc. (the Company and Plan Sponsor). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan is sponsored by the Company and is administered by a third-party administrator.

Contributions
Each year, participants may elect to defer the lesser of 100% of compensation as defined by the Plan on a pre-tax basis or the maximum contribution allowable by law. Employees who have not declined participation in writing or completed a salary deferral election form as of the date of their eligibility to participate in the Plan will be automatically enrolled in the Plan with a deferral of 3%. The Plan provides for a discretionary employer profit sharing contribution which was $280,000 for the year ended December 31, 2014. The Plan provides for the acceptance of rollover contributions from other plans qualified under the Internal Revenue Code (the Code). The Plan also provides for catch-up contributions for participants who reach the age of 50 by the end of the Plan year.

Participant Accounts
Each participant's account is credited with the participant's contributions and an allocation of (a) the Company's contributions and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based upon participant account earnings or account balances, as defined. The benefit to which a participant is entitled to receive is the benefit that can be provided from the participant’s account.

Vesting
Participants are immediately vested in their deferral contributions plus actual earnings thereon. A participant’s interest in the Company’s discretionary profit sharing contributions and actual earnings thereon become vested based on years of continuous service. A participant is 100% vested after six years of credited service.

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Payment of Benefits
Upon termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. If the value of the vested benefits credited to a participant's account is $5,000 or less at the time of termination, the entire amount will be distributed to a participant without the participant's consent. In the event of a mandatory distribution of amounts greater than $1,000 but not exceeding $5,000, the entire amount will be distributed in the form of a direct rollover to an individual retirement plan as designated by the Plan administrator.

Notes Receivable from Participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance subject to certain Department of Labor and Internal Revenue Service (IRS) requirements. Loan terms range from 1 - 5 years or longer for the purchase of a primary residence. The loans are secured by the balances in the participants' accounts and bear interest at 4.25% at December 31, 2014. Principal and interest is paid ratably through bi-weekly payroll deductions.

Forfeited Accounts
Forfeitures are used to pay Plan expenses and to reduce the Company's employer profit sharing contribution to the plan. Unallocated forfeitures balances as of December 31, 2014 and 2013 were $17,909 and $18,427, respectively. Forfeitures of $34,351 were used to reduce employer profit sharing contributions for the year ended December 31, 2014.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared using the accrual basis of accounting.

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 Plan's investment contract with KeyBank EB MaGIC 75 Fund is considered to be fully benefit-responsive. The contract is included in the statement of net assets available for benefits at contract value, which is deemed to approximate its fair value. As the contract value of the investment approximates its fair value, the accompanying statement of net assets available for benefits does not reflect an adjustment to contract value.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation
The Plan's investments are recorded at fair value, based upon the last trade or current bid prices in active markets. Where there are no readily available last traded or current bid prices, fair value is determined as discussed in Note D.

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. If a participant ceases to make repayments on a note receivable and the plan administrator deems the note receivable to be in default, the balance on the note receivable from the participant is reclassified to benefits paid to participants.

Investment Income Recognition
Purchases and sales of securities are recorded on a trade date basis. Gains and losses on securities transactions are determined using the average cost method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Contributions
Participant contributions are recorded and credited to each participant's account when received by the custodian from the Company. Any contributions attributable to the plan year but not received by the custodian by the last day of the plan year are recorded as a receivable.

Payment of Benefits
Benefits are recorded when paid.

Income Taxes
The IRS has determined and informed the Company by letter dated October 28, 2009, that the Plan and related trust are designed in accordance with applicable sections of the Code. Although the Plan has been amended since receiving the determination letter, the Plan Sponsor believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes (Continued)
Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Sponsor believes the Plan is no longer subject to income tax examinations for years prior to 2011.

Expenses
Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participants' accounts and are included in administrative expenses. Investment related expenses are included in investment income.

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events
The Plan has evaluated subsequent events through October 13, 2015, the date which the financial statements were available to be issued.

NOTE C - CERTIFICATION AND SUMMARY OF INVESTMENTS

Notes receivable from participants and investment information disclosed in the accompanying financial statements and supplemental schedule, including notes receivable from participants and investments held at December 31, 2014 and 2013, and net depreciation in the fair value of investments, interest, and dividends for the year ended December 31, 2014 were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the recordkeeper, as agent for the custodian.

NOTE C - CERTIFICATION AND SUMMARY OF INVESTMENTS (CONTINUED)

The Plan's investments are 100% participant-directed and are held by a custodian. The fair values of investments that represent 5% or more of the Plan's net assets are as follows:

	December 31,	
	2014	2013
Mutual Funds:		
Columbia Small Cap Core Fund A	$ 525,496	$ 610,494
American Funds EuroPacific Growth Fund R3	1,013,730	883,573
JPMorgan Core Bond Fund A	560,065	473,966
JPMorgan US Equity Fund A	1,109,942	1,002,204
Columbia Mid Cap Index Fund A	793,034	748,608
Columbia Large Cap Index Fund A	567,986	470,893
Invesco Growth and Income Fund A	1,466,333	1,350,058
T. Rowe Price Blue Chip Growth Advisor Fund	1,123,096	1,062,611

During 2014, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated (depreciated) in value by ($17,547), as follows:

Mutual funds	($ 20,869)
Common collective trust	3,322
	($ 17,547)

NOTE D - FAIR VALUE MEASUREMENTS

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 (exit price). The three levels of the fair value hierarchy, which are based upon the inputs used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2 - Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The Plan's investments accounted for at fair value as of December 31, 2014 are summarized below:

	Level 1	Level 2	Total
Mutual funds:			
Balanced/asset allocation	$ 301,606		$ 301,606
Blend	2,996,458		2,996,458
Fixed income	1,396,929		1,396,929
Growth	1,461,627		1,461,627
Foreign growth	1,329,949		1,329,949
Real estate	69,023		69,023
Diversified emerging markets	331,521		331,521
Value	1,688,433		1,688,433
Total mutual funds	9,575,546		9,575,546
Common collective trust		$ 389,484	389,484
	$9,575,546	$ 389,484	$9,965,030

NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

The Plan's investments accounted for at fair value as of December 31, 2013 are summarized below:

	Level 1	Level 2	Total
Mutual funds:			
Balanced/asset allocation	$ 284,175		$ 284,175
Blend	2,832,199		2,832,199
Fixed income	1,020,709		1,020,709
Foreign blend	883,573		883,573
Growth	1,363,578		1,363,578
Foreign growth	304,099		304,099
Real estate	178,353		178,353
Diversified emerging markets	240,846		240,846
Value	1,533,565		1,533,565
Total mutual funds	8,641,097		8,641,097
Common collective trust		$ 296,974	296,974
	$8,641,097	$ 296,974	$8,938,071

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

Mutual funds are valued at the net asset value of shares held by the Plan at year end, as reported on the active markets on which the investments are traded.

The common collective trust is valued at the net asset value of shares held by the Plan at year end. The net asset value is used as a practical expedient to estimate fair value. Net asset value is based on the fair value of the trust's underlying assets, which are principally guaranteed investment contracts, synthetic guaranteed investment contracts, and cash and cash equivalents. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value. Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only.

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

NOTE E - INVESTMENT IN COMMON COLLECTIVE TRUST

The Plan has an investment in the KeyBank EB MaGIC 75 Fund, a common collective trust fund (the Fund). The primary investment objective of the Fund is a reasonable level of income together with stability of principal. The Fund achieves this objective by investing in synthetic guaranteed investment contracts, guaranteed investment contracts, and cash and cash equivalents.

Participants may ordinarily direct permitted withdrawals or transfers of all or a portion of their account balance within the Fund at contract value. Participants may make transfers or withdrawals without restrictions. Withdrawals or transfers made at the Plan level may not be available until up to one year from the date the withdrawal is requested. Contract value represents deposits made to the contract, plus earnings, less withdrawals and fees. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

NOTE F - PLAN TERMINATION

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

NOTE G - RISKS AND UNCERTAINTIES

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

NOTE H - TRANSACTIONS WITH PARTIES-IN-INTEREST

Parties-in-interest transactions include the payment of investment and administrative expenses by the Plan to the Plan's investment advisor, recordkeeper, custodian, auditor, and third party administrator. Such transactions are exempt from being prohibited transactions.

NOTE H - TRANSACTIONS WITH PARTIES-IN-INTEREST (CONTINUED)

Ascensus, Inc. provides certain administrative services to the Plan. Ascensus, Inc. receives revenue from mutual fund and common collective trust fund service providers for services Ascensus, Inc. provides to the funds. This revenue is used to offset the administrative costs of the Plan.

THORSON BAKER & ASSOCIATES, INC. PROFIT SHARING PLAN AND TRUST

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2014
EIN - 34-1739418
Plan Number - 001

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Columbia Small Cap Core Fund A	Mutual Fund	**	$ 525,496
	American Funds EuroPacific Growth Fund R3	Mutual Fund	**	1,013,730
	MainStay Indexed Bond Fund I	Mutual Fund	**	150,811
	JPMorgan Core Bond Fund A	Mutual Fund	**	560,065
	JPMorgan US Equity Fund A	Mutual Fund	**	1,109,942
	Invesco Real Estate Fund A	Mutual Fund	**	69,023
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** Cost omitted for participant directed investments.