# 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
HKS, INC. 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 01/01/1989

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

350 N. SAINT PAUL ST. STE 100
DALLAS, TX 75201

**2b** Employer Identification Number (EIN)
75-1082838

**2c** Plan Sponsor's telephone number
214-969-5599

**2d** Business code (see instructions)
541310

**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. | 10/15/2015 | SAMUEL J MUDRO |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/15/2015 | SAMUEL J MUDRO |
| | **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** | 1131 |
| **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)** | 919 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 891 |
| **b** | Retired or separated participants receiving benefits | **6b** | 1 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 232 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 1124 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 1124 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 1073 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 64 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2014**<br>**This Form is Open to Public Inspection.** |

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

| **A** Name of plan | **B** Three-digit plan number (PN) ▶ |
|---|---|
| HKS, INC. 401(K) PLAN | 002 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) |
| HKS, INC. | 75-1082838 |

## 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).. . . . . ☐ 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

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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)

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

| (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 52 59 60 62 63 72 | RECORDKEEPER | 7210 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | 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 [ ] |

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(complete as many entries as needed)

**a** Name: KHA ACCOUNTANTS AND ADVISORS, P.C.

**b** EIN: 75-1761003

**c** Position: ACCOUNTANT

**d** Address: 4880 LONG PRAIRIE RD
SUITE 100
FLOWER MOUND, TX 75028

**e** Telephone: 972-221-1500

Explanation: THE PLAN WANTED TO MOVE TOWARDS A GLOBAL FIRM THAT COULD SUPPORT NOT ONLY US AUDITS BUT AUDITS OUTSIDE OF THE US AND CROWE DOES HAVE GLOBAL CAPABILITIES.

**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
HKS, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
HKS, INC.

**D** Employer Identification Number (EIN)
75-1082838

**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: FEDERATED CAPITAL PRES CL IP

**b** Name of sponsor of entity listed in (a): FEDERATED INVESTORS TRUST CO

| **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) |
|---|---|---|
| 22-2712853-001 | C | 10947313 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SSGA INTERNATIONAL INDEX

**b** Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST COMPANY

| **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) |
|---|---|---|
| 90-0337987-379 | C | 764090 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK RUSSELL 1000 GR CL T

**b** Name of sponsor of entity listed in (a): BLACKROCK INSTITUTIONAL TRUST COMPA

| **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) |
|---|---|---|
| 94-3405567-001 | C | 647426 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK RUSSELL 1000 VL CL T

**b** Name of sponsor of entity listed in (a): BLACKROCK INSTITUTIONAL TRUST COMPA

| **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) |
|---|---|---|
| 94-3405569-001 | C | 594784 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EQUITY INDEX FD CL O

**b** Name of sponsor of entity listed in (a): BLACKROCK INSTITUTIONAL TRUST COMPA

| **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) |
|---|---|---|
| 36-4723218-001 | C | 4862326 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK RUSSELL 2000 FD M

**b** Name of sponsor of entity listed in (a): BLACKROCK INSTITUTIONAL TRUST COMPA

| **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) |
|---|---|---|
| 45-4352603-001 | C | 637078 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK MID CAPITALIZATION FD M

**b** Name of sponsor of entity listed in (a): BLACKROCK INSTITUTIONAL TRUST COMPA

| **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) |
|---|---|---|
| 45-4378115-001 | C | 947480 |

**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
HKS, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
HKS, INC.

**D** Employer Identification Number (EIN)
75-1082838

## 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) | 1134945 | 1178516 |
| **(2)** Participant contributions | 1b(2) | 1359557 | 1054268 |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 316448 | 0 |
| **(2)** U.S. Government securities | 1c(2) | 0 | 0 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | 0 | 0 |
| **(B)** All other | 1c(3)(B) | 0 | 0 |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | 0 | 0 |
| **(B)** Common | 1c(4)(B) | 0 | 0 |
| **(5)** Partnership/joint venture interests | 1c(5) | 0 | 0 |
| **(6)** Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| **(7)** Loans (other than to participants) | 1c(7) | 0 | 0 |
| **(8)** Participant loans | 1c(8) | 1059669 | 1098361 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 17440172 | 19400497 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(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) | 77091293 | 81386495 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 0 | 0 |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | 0 | 0 |
| **(2)** Employer real property | 1d(2) | | |
| **e** Buildings and other property used in plan operation | 1e | | |
| **f** Total assets (add all amounts in lines 1a through 1e) | 1f | 98402084 | 104118137 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | | 181297 |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 181297 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 98402084 | 103936840 |

## 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) | 1178516 | |
| **(B)** Participants | 2a(1)(B) | 5979836 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 314301 | |
| **(2)** Noncash contributions | 2a(2) | 0 | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 7472653 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| **(C)** Corporate debt instruments | 2b(1)(C) | | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | 45791 | |
| **(F)** Other | 2b(1)(F) | 0 | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 45791 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| **(B)** Common stock | 2b(2)(B) | 0 | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 7291530 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 7291530 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| **(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) | 0 | |
| **(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) | | 850849 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (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) | | -3243845 |
| c Other income | 2c | | 406473 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 12823451 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 7199199 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 7199199 |
| f Corrective distributions (see instructions) | 2f | | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 39647 |
| h Interest expense | 2h | | 0 |
| 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) | 49849 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 49849 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 7288695 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 5534756 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | 0 |

## Part III Accountant's Opinion

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

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

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

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

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

**(1)** Name: CROWE HORWATH **(2)** EIN: 35-0921680

**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 | | 1000000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2014**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
HKS, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
HKS, INC.

**D** Employer Identification Number (EIN)
75-1082838

## Part I Distributions

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

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

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

EIN(s): 94-1687665

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**HKS, INC. 401(k) PLAN**
Dallas, Texas

**FINANCIAL STATEMENTS**
December 31, 2014 and 2013

HKS, INC. 401(k) PLAN
Dallas, Texas

FINANCIAL STATEMENTS
December 31, 2014 and 2013

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Crowe Horwath

Crowe Horwath LLP
Independent Member Crowe Horwath International

REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator
HKS, Inc. 401(k) Plan

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of HKS, Inc. 401(k) Plan (the Plan), which comprise the statement of net assets available for benefits - modified cash basis as of December 31, 2014, and the related statement of changes in net assets available for benefits - modified cash basis 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 the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

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

***Basis for Disclaimer of Opinion***

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

***Disclaimer of Opinion***

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these 2014 financial statements.

(Continued)

***Basis of Accounting***

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Other Matters***

The statement of net assets available for benefits of the Plan as of December 31, 2013, was reported on by other auditors whose report dated October 14, 2014, disclaimed an opinion for the same reasons described in the Basis for Disclaimer of Opinion paragraph. The form and content of the information included in that financial statement, other than that derived from the information certified by the trustee, were audited by them in accordance with auditing standards generally accepted in the United States of America and, in their opinion, were 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.

The supplemental schedule, Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) as of December 31, 2014, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes 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 2014 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Crowe Horwath LLP

Crowe Horwath LLP

Franklin, Tennessee
October 14, 2015

HKS, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
December 31, 2014 and 2013

| | 2014 | 2013 |
|---|---|---|
| **Assets** | | |
| Investments, at fair value: | | |
| Money market fund | $ - | $ 316,448 |
| Mutual funds | 81,386,495 | 77,091,293 |
| Common/collective trust funds | 19,400,497 | 17,440,172 |
| Total investments | 100,786,992 | 94,847,913 |
| Notes receivable from participants | 1,098,361 | 1,059,669 |
| Total assets | 101,885,353 | 95,907,582 |
| **Liabilities** | | |
| Cash overdraft | 181,297 | - |
| Total liabilities | 181,297 | - |
| **Net assets available for benefits** | $ 101,704,056 | $ 95,907,582 |

See accompanying notes to financial statements.

HKS, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
December 31, 2014

| | |
|---|---|
| **Additions** | |
| Investment income | |
| Dividends | $ 7,291,530 |
| Interest income | 406,473 |
| | 7,698,003 |
| Interest on notes receivable from participants | 45,791 |
| Contributions: | |
| Participant | 6,285,125 |
| Employer | 1,134,945 |
| Rollover | 314,301 |
| | 7,734,371 |
| Total additions | 15,478,165 |
| **Deductions** | |
| Net depreciation in fair value of investments | 2,392,996 |
| Benefits paid to participants | 7,199,199 |
| Deemed distributions | 39,647 |
| Administrative expenses | 49,849 |
| Total deductions | 9,681,691 |
| **Net increase** | 5,796,474 |
| **Net assets available for benefits** | |
| Beginning of year | 95,907,582 |
| End of year | $101,704,056 |

See accompanying notes to financial statements.

## NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the HKS, Inc. 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General: The Plan is a defined contribution plan whereby eligible employees of HKS, Inc. (the Company) are permitted to make pretax contributions that are tax-deferred under Section 401(k) of the Internal Revenue Code (IRC). The Plan also allows for participants to make elective contributions on an after-tax basis. The Plan is intended to satisfy the requirements for a qualified retirement plan under the appropriate provisions of the IRC. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: Employees of the Company become eligible for participation upon attaining the age of 21 and having one hour of service.

Contributions: Participants may authorize the Company to make payroll deductions under the Plan from 0% to 75% of their eligible compensation, as defined in the Plan document, not to exceed $17,500 in 2014 in accordance with IRS regulations. In addition, those participants, who are over age 50 or turning age 50 on or before December 31, 2014, are eligible for an additional catch-up contribution of $5,500 in 2014. The percentage contribution may be increased, decreased, revoked, or resumed at any time during the year. Such changes are effective as of the next pay period. Contributions made by participants are credited to their individual accounts and are made on a pretax basis assuming applicable regulations set forth in the IRC are satisfied. Participants may also elect to make contributions on an after-tax basis (Roth contributions).

The Plan also includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their contribution rate set at 3% of their eligible compensation. On the anniversary of the participant's automatic enrollment, the contribution rate will increase by 1% until a maximum of 6% is reached unless the participant elects otherwise.

The Plan allows the Company to make discretionary matching contributions and profit-sharing contributions in an amount determined by the Company at its discretion. Employees are eligible to receive matching contributions upon reaching 1,000 hours of service and must be employed by the Company on the last day of the Plan year. For the year ended December 31, 2014, the Company contributed a matching contribution equal to 30% of the participant's elective deferral up to 6% of eligible compensation. No profit sharing contributions were made for the year ended December 31, 2014.

Vesting: Participants are immediately vested in their contributions plus actual earnings or losses thereon. Vesting in employer contributions plus actual earnings or losses thereon is based on years of service. Participants vest 20% per year after two years of service and are 100% vested after six years of service. One year of service is credited to a participant upon completion of 1,000 hours of service during the Plan year, as defined in the Plan document.

Participant Accounts: Under the Plan, each participant's account is credited with the participant's contribution, the Company's contribution, if any, and any allocation of investment income (loss), and is charged with his or her withdrawals and an allocation of administrative expenses. Investment income (loss) is allocated daily to participants. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. All employer and participant contributions are invested under the direction of the participant. The Plan also allows participants to alter their elections among funds on a daily basis.

(Continued)

**NOTE 1 - DESCRIPTION OF THE PLAN** (Continued)

Forfeitures: Forfeited, nonvested accounts are retained in the Plan and may be used to first pay administrative expenses of the Plan and then to reduce the Company's matching contribution to the Plan. During 2014, $81,094 of employer nonvested contributions were forfeited, $628 of investment income was earned, and $42,639 were used to reduce employer contributions. As of December 31, 2014 and 2013, forfeited participant accounts totaled $121,500 and $37,834, respectively.

Payment of Benefits: On termination of service, a participant's account balance will be either paid in a lump-sum or paid in periodic installments over a period not to exceed the participant's life expectancy. Participants may elect to defer the payment of benefits until the participant attains the age of 70 ½. Participants may choose to receive in-service withdrawals after age 59 ½.

Notes Receivable from Participants: Participants may request a loan from the Plan in an amount not to exceed the lesser of (1) 50% of their vested account balance, or (2) $50,000. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the Plan Administrator. The interest rate is fixed for the life of the loan. Interest rates range from 4.25% to 9.25% on loans outstanding at December 31, 2014. Loan defaults for terminated employees are reported as deemed distributions in the statement of changes in net assets available for benefits.

Administrative Expenses: Certain plan administrative expenses are paid by the Company, and certain plan expenses are paid by the Plan. Plan expenses included in the Statement of Changes in Net Assets Available for Benefits primarily consist of loan set-up fees, annual loan maintenance fees and overnight check fees which are deducted from the individual plan participants' accounts. The Plan established an expense account to hold revenue sharing funds the Plan receives from the trustee, pursuant to a fee agreement. These funds are available to pay qualified plan administrative expenses or may be allocated to participants. During 2014, $218,598 of revenue sharing funds were remitted to the Plan from the trustee, $765 of investment income was earned, and $183,177 was allocated to participants. At December 31, 2014 and 2013, the account balance was $169,102 and $132,916, respectively.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting: The financial statements of the Plan are prepared using the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Contributions and distributions are recorded on a cash basis. Investments are recorded at fair value.

Estimates: The preparation of financial statements in conformity with the modified cash basis of accounting requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from these estimates.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value as further described in Note 4. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when received. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

(Continued)

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Fully Benefit-Responsive Investment Contracts: While Plan investments are presented at fair value in the statement of net assets available for benefits, any material difference between the fair value of the Plan's interest in fully benefit-responsive investment contracts and their contract value is presented as an adjustment line in the statement of net assets available for benefits, because contract value is the relevant measurement attribute for that portion of the Plan's net assets available for benefits. Contract value represents contributions made to a contract, plus earnings, less participant withdrawals and administrative expenses. Participants in fully benefit-responsive contracts may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. No adjustments from fair value to contract value are presented in the statements of net assets available for benefits as of December 31, 2014 and 2013, as fair value was deemed to approximate contract value.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

Payment of Benefits: Benefits are recorded when paid.

Administrative Expenses: Administrative expenses are paid by the Company or the Plan. Certain Plan expenses, such as transaction fees from receiving a loan, withdrawal, or distribution from the Plan, are deducted from individual participants' accounts or investment income.

Reclassifications: Amounts previously shown have been reclassified to conform to the current year presentation.

Risks and Uncertainties: The Plan holds various investments. Investments are exposed to various risks, such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the fair values of investments 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.

Subsequent Events: The plan administrator has evaluated subsequent events through October 14, 2015, the date on which the financial statements were available to be issued.

(Continued)

## NOTE 3 – UNAUDITED INFORMATION – CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICIPANTS

The following is a summary of the Plan's asset information as of December 31, 2014 and 2013, and for the year ended December 31, 2014, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by Bank of America, N.A. (the trustee) and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedule related to the following assets:

| | 2014 | 2013 |
|---|---|---|
| Investments at fair value: | | |
| Money market fund | $ - | $ 316,448 |
| Mutual funds | 81,386,495 | 77,091,293 |
| Common/collective trust funds | 19,400,497 | 17,440,172 |
| Notes receivable from participants | 1,098,361 | 1,059,669 |

The trustee also certified to the completeness and accuracy of $2,392,996 of net deprecation in fair value of investments, $7,291,530 of dividends, $45,791 of interest on notes receivable from participants, and $406,473 of interest income related to investments for the year ended December 31, 2014.

## NOTE 4 - INVESTMENTS

The following table presents investments that represent five percent or more of net assets available for benefits at December 31:

| | 2014 | 2013 |
|---|---|---|
| **Investments in mutual funds** | | |
| PIMCO Total Return Fund | $ 7,932,257 | $ 8,192,817 |
| Oppenheimer International Growth A | * | 5,021,951 |
| American Funds Growth Fund of Amer R4 | 15,113,814 | 7,561,217 |
| BlackRock Capital Appreciation Institutional | * | 6,371,072 |
| Invesco Growth and Income A | 6,951,057 | 6,440,022 |
| **Investment in common/collective trust funds** | | |
| Federated Capital Preservation Fund CI IP | 10,098,117 | 9,013,912 |

* This investment did not represent 5% or more of net assets available for benefits in the respective year.

(Continued)

## NOTE 5 - FAIR VALUE MEASUREMENTS

Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

*Level 1:* Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

*Level 2:* Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

*Level 3:* Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following presents the valuation methods and assumptions used by the Plan to estimate the fair values of investments.

Mutual Funds: The fair values of mutual fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Collective Trusts: Common/collective trusts are stated at fair value as determined by the issuers of the funds based on the fair values of the underlying assets and are categorized in Level 2 of the fair value hierarchy. However, the fair value of the Federated Capital Preservation Fund (the "Preservation Fund"), which primarily holds investments in fully benefit responsive contracts, is calculated by the issuer using a discounted cash flow model, which considers (i) recent fee bids as determined by recognized dealers, (ii) discount rate, and (iii) the duration of the underlying portfolio securities. The fair value of the Plan's investment in the Preservation Fund is based on its proportionate ownership of the underlying investments.

The Preservation Fund provides for daily redemptions by the Plan at reported contract value per share, with no advance notification requirement for the purpose of funding a bona fide benefit payment, making a participant loan, honoring an employee-directed transfer of the employee's interest in the Plan to another investment election, or paying trust fees. Withdrawals from the Preservation Fund for any other purpose generally require 12 months advance written notice. Certain events limit the ability of the Preservation Fund to transact at contract value. These events may include, but are not limited to the following: mergers, mass layoffs, plan terminations, implementation of early retirement incentive programs or other events within the control of the Preservation Fund or the Plan Sponsor resulting in a material and adverse financial impact on the Preservation Fund's obligations under the Guaranteed Investment Contract (GIC). No events have occurred that would prevent participants from transacting at contract value. There are no reserves against contract value for credit risk of the contract issuer or other-wise.

(Continued)

**NOTE 5 - FAIR VALUE MEASUREMENTS** (Continued)

The average yields of the Preservation Fund for the year ended December 31, 2014 were as follows:

| | |
|---|---|
| Ratio of year-end market yield to investments (at fair value) | 1.10% |
| Ratio of year-end crediting rate to investments (at fair value) | 1.14% |

Money Market Deposit Account: Fair value is estimated to approximate the cost basis of the deposit account balance, based upon the liquidity of the account and the credit quality of the issuer. (Level 1 inputs). The Plan's investments in the money market deposit account occasionally exceed the federally insured balance.

The methods described above may produce a fair value estimate 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 at the reporting date.

The Federated Capital Preservation Fund has been reclassified from Level 3 to Level 2 as of December 31, 2013, to conform to current period presentation as a result of reassessment of the significance that unobservable inputs have in the determination of fair value. There were no other transfers or reclassifications into or out of fair value levels for the year ended December 31, 2014. All transfers are assumed to occur at the beginning of the reporting period.

Investments measured at fair value on a recurring basis are summarized below:

| | Investments at Fair Value as of December 31, 2014 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds: | | | | |
| Asset allocation | $ 6,486,712 | $ - | $ - | $ 6,486,712 |
| Bond | 14,251,647 | - | - | 14,251,647 |
| International | 11,600,377 | - | - | 11,600,377 |
| Large cap | 31,531,991 | - | - | 31,531,991 |
| Mid cap | 13,724,046 | - | - | 13,724,046 |
| Small cap | 3,791,722 | - | - | 3,791,722 |
| Total mutual funds | 81,386,495 | - | - | 81,386,495 |
| Common/collective trust funds | - | 19,400,497 | - | 19,400,497 |
| Total investments at fair value | $ 81,386,495 | $ 19,400,497 | $ - | $100,786,992 |

(Continued)

**NOTE 5 - FAIR VALUE MEASUREMENTS** (Continued)

| | Investments at Fair Value as of December 31, 2013 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Money market fund | $ 316,448 | $ - | $ - | $ 316,448 |
| Mutual funds: | | | | |
| Asset allocation | 5,766,540 | - | - | 5,766,540 |
| Bond | 14,008,274 | - | - | 14,008,274 |
| International | 11,855,972 | - | - | 11,855,972 |
| Large cap | 27,128,320 | - | - | 27,128,320 |
| Mid cap | 11,900,925 | - | - | 11,900,925 |
| Small cap | 6,431,262 | - | - | 6,431,262 |
| Total mutual funds | 77,091,293 | - | - | 77,091,293 |
| Common/collective trust funds | - | 17,440,172 | - | 17,440,172 |
| Total investments at fair value | $ 77,407,741 | $ 17,440,172 | $ - | $ 94,847,913 |

**NOTE 6 - ADMINISTRATION OF PLAN ASSETS**

Plan assets are held and managed by the trustee. The trustee invests cash received, interest and dividend income as directed by the participants of the Plan. The trustee also makes distributions to participants.

Certain administrative functions are performed by employees of the Company. However, no such employees receive compensation from the Plan. The Company and the Plan share in administrative expenses for the Plan. Additionally, certain expenses, such as transaction fees from receiving a withdrawal or distribution from the Plan, are deducted from participants' accounts.

**NOTE 7 - PARTY-IN-INTEREST TRANSACTIONS**

Parties-in-interest are defined under DOL regulations as any fiduciary to the Plan or party rendering services to the Plan, the employer and certain others. As such, transactions conducted with the Company and the trustee qualify as party-in-interest transactions.

**NOTE 8 - TAX STATUS**

The Plan adopted a non-standardized form of a prototype plan sponsored by Merrill Lynch. The prototype plan has received an opinion letter, dated May 31, 2008, from the Internal Revenue Service as to the prototype plan's qualified status. Although the Plan has been amended from the original prototype document, Plan management believes the Plan is currently operating in accordance with the Internal Revenue Code.

(Continued)

**NOTE 8 - TAX STATUS** (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan. The plan administrator 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 authorities; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examination for years prior to 2011.

**NOTE 9 - PLAN TERMINATION**

While there is no intention to do so, the Company reserves the right to terminate the Plan subject to the provisions of ERISA. In the event of termination of the Plan, the participants become fully vested in their employer contribution balances, and the net assets of the Plan will be distributed to the participants of the Plan in accordance with the provisions of ERISA.

**NOTE 10 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

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

| | 2014 | 2013 |
|---|---|---|
| Net assets available for benefits per the financial statements | $101,704,056 | $ 95,907,582 |
| Employer contributions receivable at December 31, 2014 | 1,178,516 | - |
| Participant contributions receivable at December 31, 2014 | 1,054,268 | - |
| Employer contributions receivable at December 31, 2013 | - | 1,134,945 |
| Participant contributions receivable at December 31, 2013 | - | 1,359,557 |
| Net assets available for benefits per the Form 5500 | $103,936,840 | $ 98,402,084 |

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the net income reported in the Form 5500 for the year ended December 31, 2014:

| | |
|---|---|
| Increase in net assets available for benefits per the financial statements | $ 5,796,474 |
| Employer contributions receivable at December 31, 2014 | 1,178,516 |
| Employer contributions receivable at December 31, 2013 | (1,134,945) |
| Participant contributions receivable at December 31, 2014 | 1,054,268 |
| Participant contributions receivable at December 31, 2013 | (1,359,557) |
| Net income per the Form 5500 | $ 5,534,756 |

SUPPLEMENTAL SCHEDULE

HKS, INC. 401(K) PLAN
SCHEDULE H, LINE 4(i) – SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS)
December 31, 2014

Name of Plan Sponsor: HKS, Inc.
Employer Identification Number: 75-1082838
Three-Digit Plan Number: 002

| (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 |
|---|---|---|---|---|
| | **Mutual Funds** | | | |
| | American Funds | American Funds Growth Fund of Amer R4 | # | $ 15,113,814 |
| | PIMCO | PIMCO Total Return Admin | # | 7,932,257 |
| | Invesco | Invesco Growth and Income A | # | 6,951,057 |
| | OppenheimerFunds | Oppenheimer International Growth A | # | 4,669,613 |
| | OppenheimerFunds | Oppenheimer Main Street Mid Cap A | # | 4,586,965 |
| | Invesco | Invesco Growth and Income A GM | # | 3,938,250 |
| | PIMCO | PIMCO Total Return Admin GM | # | 3,812,667 |
| | Columbia | Columbia Mid Cap Value A | # | 3,732,712 |
| * | BlackRock Institutional Trust Company NA | BlackRock Global Allocation Inv A | # | 3,315,177 |
| | American Funds | American Funds American Balanced R4 | # | 3,171,535 |
| | American Funds | American Funds Growth Fund of Amer R4 GM | # | 3,139,251 |
| | VOYA | VOYA Mid Cap Opportunities Cl A | # | 3,127,806 |
| | Allianz Funds | AllianzGI NFJ Small-Cap Value A | # | 2,704,143 |
| | Oakmark | Oakmark International I GM | # | 2,185,089 |
| | Oakmark | Oakmark International Fund Class I | # | 1,772,154 |
| | OppenheimerFunds | Oppenheimer International Growth A GM | # | 1,658,898 |
| | Franklin | Franklin Small Cap Growth Fund | # | 1,634,142 |
| | Columbia | Columbia Mid Cap Value A GM | # | 1,301,844 |
| | PIMCO | PIMCO Real Return Admin GM | # | 1,153,493 |
| | Allianz Funds | AllianzGI NFJ Small-Cap Value A GM | # | 1,087,579 |
| | PIMCO | PIMCO Real Return Admin | # | 1,085,909 |
| | VOYA | VOYA Mid Cap Opportunities Cl A | # | 974,719 |
| | Franklin | Franklin Small Cap Growth Fund GM | # | 755,477 |
| | OppenheimerFunds | Oppenheimer Developing Markets Y | # | 723,696 |
| | OppenheimerFunds | Oppenheimer Developing Markets Y GM | # | 590,927 |
| | Columbia | Columbia US Treasury Index Z | # | 267,321 |
| | **Common/collective trust funds:** | | | |
| | Federated Investors | Federated Capital Preservation Fund Cl IP | # | 10,098,117 |
| * | BlackRock Institutional Trust Company NA | BlackRock Equity Index Fund Cl O | # | 4,862,326 |
| * | BlackRock Institutional Trust Company NA | BlackRock MidCap Equity Index Fund M | # | 947,480 |
| | Federated Investors | Federated Capital Preservation Fund Cl IP GM | # | 849,196 |
| | State Street Global Advisors Ltd. | SSgA International Index NL Series Fnd P | # | 764,090 |
| * | BlackRock Institutional Trust Company NA | BlackRock Russell 1000 Growth Index Fund T | # | 647,426 |
| * | BlackRock Institutional Trust Company NA | BlackRock Russell 2000 Index Fund M | # | 637,078 |
| * | BlackRock Institutional Trust Company NA | BlackRock Russell 1000 Value Index Fund T | # | 594,784 |
| * | Participants | Notes receivable with interest rates from 4.25% to 9.25%, maturing through February 2027 | # | 1,098,361 |
| | | | | $101,885,353 |

* Party-in-interest to the Plan.
# Investments are participant-directed, therefore, cost information is not required.

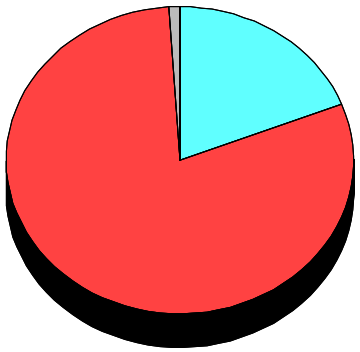
The above information has been certified by Bank of America, N.A., the trustee, as complete and accurate. See independent auditor's report.

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2014 - 12/31/2014



## ALLOCATION OF PLAN ASSETS



- 19.08% COMMON / COLLECTIVE TRUSTS
- 80.02% MUTUAL FUNDS
- 1.08% LOANS
- 0.00% PENDING SETTLEMENT FUNDS
- 0.00% UNINVESTED CASH
- 0.00% ACCRUED INCOME

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| MONEY MARKET | | | | | |
| BIF MONEY FUND | | 1.000 | (182,836.42) | (182,836.42) | -0.18% |
| COMMON / COLLECTIVE TRUSTS | | | | | |
| FEDERATED CAPITAL PRES CL IP | 1,009,811.7084 | 10.000 | 10,098,117.16 | 10,098,117.08 | 9.93% |
| FEDERATED CAPITAL PRES IP GM | 84,919.5779 | 10.000 | 849,195.81 | 849,195.78 | 0.83% |
| SSGA INTERNATIONAL INDEX CL P | 62,867.4007 | 12.154 | 745,801.29 | 764,090.39 | 0.75% |
| BLACKROCK RUSSELL 1000 GR CL T | 28,567.2661 | 22.663 | 457,415.78 | 647,425.67 | 0.64% |
| BLACKROCK RUSSELL 1000 VL CL T | 22,503.5346 | 26.430 | 512,552.47 | 594,784.17 | 0.58% |
| BLACKROCK EQUITY INDEX FD CL O | 313,019.8755 | 15.533 | 3,543,512.75 | 4,862,325.54 | 4.78% |
| BLACKROCK RUSSELL 2000 FD M | 41,995.9291 | 15.170 | 507,059.44 | 637,078.24 | 0.63% |

Balances include pending activity

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2014 - 12/31/2014

HKS, Inc. 401(K) Plan

CONSOLIDATION

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| BLACKROCK MID CAPITALIZATION M | 62,235.1195 | 15.224 | 695,894.73 | 947,479.91 | 0.93% |
| TOTAL COMMON / COLLECTIVE TRUSTS | | | 17,409,549.43 | 19,400,496.78 | 19.08% |
| MUTUAL FUNDS | | | | | |
| OPPENHEIMER MAIN ST MID CAP A | 155,490.3552 | 29.500 | 3,598,743.98 | 4,586,965.48 | 4.51% |
| OAKMARK INTL FUND CLASS I | 75,927.7675 | 23.340 | 1,517,136.13 | 1,772,154.09 | 1.74% |
| OAKMARK INTL FUND CLASS I GM | 93,619.9422 | 23.340 | 1,935,406.63 | 2,185,089.45 | 2.15% |
| COLUMBIA MID CAP VALUE FUND A | 219,313.2617 | 17.020 | 3,412,261.25 | 3,732,711.71 | 3.67% |
| COLUMBIA MID CAP VALUE FUND GM | 76,489.0705 | 17.020 | 1,063,700.36 | 1,301,843.98 | 1.28% |
| AMERICAN BALANCED FUND R4 | 128,298.3521 | 24.720 | 2,633,928.34 | 3,171,535.26 | 3.12% |
| AMERICAN GROWTH FD AMER R4 | 356,710.2779 | 42.370 | 13,569,039.09 | 15,113,814.47 | 14.86% |
| AMERICAN GROWTH FD AMER R4 GM | 74,091.3507 | 42.370 | 2,523,553.35 | 3,139,250.53 | 3.09% |
| INVESCO GRWTH AND INCOME CL A | 261,908.6896 | 26.540 | 5,439,682.58 | 6,951,056.62 | 6.83% |
| INVESCO GRWTH AND INC CL A GM | 148,389.2361 | 26.540 | 3,188,914.94 | 3,938,250.33 | 3.87% |
| COLUMBIA US TREASURY IND CL Z | 23,825.4157 | 11.220 | 268,600.58 | 267,321.16 | 0.26% |
| PIMCO REAL RETURN FD ADMIN CL | 99,442.2306 | 10.920 | 1,157,290.02 | 1,085,909.16 | 1.07% |
| PIMCO REAL RETURN FD ADMIN GM | 105,631.2699 | 10.920 | 1,212,118.42 | 1,153,493.47 | 1.13% |
| FRANKLIN SMALL CAP GTH FD | 84,277.4609 | 19.390 | 1,608,610.00 | 1,634,139.97 | 1.61% |
| FRANKLIN SML CAP GTH FD GM | 38,962.1924 | 19.390 | 744,041.29 | 755,476.91 | 0.74% |
| OPPENHEIMER DEVELOPING MARKETS | 20,641.6565 | 35.060 | 740,542.72 | 723,696.48 | 0.71% |
| OPPENHEIMER DEVELOPING MKTS GM | 16,854.7454 | 35.060 | 556,262.07 | 590,927.37 | 0.58% |
| BLACKROCK GLOBAL ALLOC A | 167,687.2563 | 19.770 | 3,141,437.15 | 3,315,177.06 | 3.26% |

Balances include pending activity

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2014 - 12/31/2014

HKS, Inc. 401(K) Plan

CONSOLIDATION

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| OPPENHEIMER INTL GROWTH F CL A | 132,358.6478 | 35.280 | 3,559,072.75 | 4,669,613.09 | 4.59% |
| OPPENHEIMER INTL GRW F A GM | 47,020.9160 | 35.280 | 1,312,169.99 | 1,658,897.92 | 1.63% |
| PIMCO TOTAL RETURN FUND | 744,114.1422 | 10.660 | 8,220,802.51 | 7,932,256.76 | 7.80% |
| PIMCO TOTAL RETURN FD GM | 357,661.0251 | 10.660 | 3,938,810.91 | 3,812,666.53 | 3.75% |
| ALLIANZGI NFJ SMALL-CAP VAL A | 105,056.0741 | 25.740 | 2,964,215.33 | 2,704,143.35 | 2.66% |
| ALLIANZGI NFJ SML-CP VAL A GM | 42,252.4972 | 25.740 | 1,180,240.49 | 1,087,579.28 | 1.07% |
| VOYA MIDCAP OPPORTUNITIES CL A | 137,064.2322 | 22.820 | 2,852,392.31 | 3,127,805.78 | 3.08% |
| VOYA MIDCAP OPPORTUNITIES CL A | 42,713.3572 | 22.820 | 897,993.91 | 974,718.81 | 0.96% |
| TOTAL MUTUAL FUNDS | | | 73,236,967.10 | 81,386,495.02 | 80.02% |
| LOANS | | | | | |
| LOAN FUND | 1,098,360.6500 | 1.000 | 1,098,360.65 | 1,098,360.65 | 1.08% |
| PENDING SETTLEMENT FUNDS | | | | | |
| PENDING SETTLEMENT FUND | 50.0000 | 1.000 | 50.00 | 50.00 | 0.00% |
| INVESTMENT TOTAL | | | 91,562,090.76 | 101,702,566.03 | 100.00% |
| UNINVESTED CASH | | | 0.02 | 0.02 | 0.00% |
| ACCRUED INCOME | | | 1,488.96 | 1,488.96 | 0.00% |
| TOTAL ASSETS | | | 91,563,579.74 | 101,704,055.01 | 100.00% |

A portion of the balance displayed in the BIF Money Fund or the Merrill Lynch Bank Deposit Program (MLBD Program) may contain a pending deposit. If cash funds are invested / deposited in the BIF or MLBD Program, sweep activity details are available upon request.

Balances include pending activity