# 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
GROUP DEKKO RETIREMENT PLAN

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

**1c** Effective date of plan 08/07/1987

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

2505 DEKKO DR.
GARRETT, IN 46737

**2b** Employer Identification Number (EIN)
35-1784048

**2c** Plan Sponsor's telephone number
260-347-0700

**2d** Business code (see instructions)
423600

**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. | 10/17/2015 | LINDSEY WERTZ |
| | **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** | 784 |
| **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)** | 550 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 524 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 240 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 764 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 2 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 766 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 765 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 115 |
| **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 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
GROUP DEKKO RETIREMENT PLAN

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

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

**D** Employer Identification Number (EIN)
35-1784048

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

CLIFTONLARSONALLEN LLP

41-0746749

| (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? |
|---|---|---|---|---|---|---|
| 16 49 | OTHER SERVICES | 14050 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 37 60 64 65 | RECORDKEEPER | 7431 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| LD ABBETT SMCPVAL A - DST SYSTEMS,<br><br>43-1581814 | 0.40% |

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MFS GLOBAL EQUITY R3 - MFS SERVICE<br><br>04-2865649 | 0.50% |

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MFS INTL DIVRSN R4 - MFS SERVICE C<br><br>04-2865649 | 0.15% |

## Part I Service Provider Information (continued)

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

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MFS TOTAL RETURN R4 - MFS SERVICE<br><br>04-2865649 | 0.15% |

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MFS VALUE R4 - MFS SERVICE CENTER<br><br>04-2865649 | 0.15% |

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| PIM TOTAL RT INST - BOSTON FINANCI P.O. BOX 8480<br>BOSTON, MA 02266 | 0.03% |

## Part I Service Provider Information (continued)

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

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| VM MID-CP CORE GR Y - BNY MELLON I P.O. BOX 9793 PROVIDENCE, RI 02940 | 0.25% |

| **(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
GROUP DEKKO RETIREMENT PLAN

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

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

**D** Employer Identification Number (EIN)
35-1784048

**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: WF STABLE VALUE

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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) |
|---|---|---|
| 94-6751924-001 | C | 3358357 |

**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
GROUP DEKKO RETIREMENT PLAN

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

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

**D** Employer Identification Number (EIN)
35-1784048

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | 0 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 0 | 0 |
| **(2)** Participant contributions | 1b(2) | 0 | 0 |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 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) | 677690 | 678830 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 3199556 | 3358357 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | 0 | 0 |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 27351010 | 26836607 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 0 | 0 |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | 0 | 0 |
| **(2)** Employer real property | 1d(2) | 0 | 0 |
| **e** Buildings and other property used in plan operation | 1e | 0 | 0 |
| **f** Total assets (add all amounts in lines 1a through 1e) | 1f | 31228256 | 30873794 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | 0 | 0 |
| **h** Operating payables | 1h | 0 | 0 |
| **i** Acquisition indebtedness | 1i | 0 | 0 |
| **j** Other liabilities | 1j | 0 | 0 |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 31228256 | 30873794 |

## 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) | 434532 | |
| **(B)** Participants | 2a(1)(B) | 984271 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 215195 | |
| **(2)** Noncash contributions | 2a(2) | 0 | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1633998 |
| **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) | 0 | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | 0 | |
| **(E)** Participant loans | 2b(1)(E) | 33290 | |
| **(F)** Other | 2b(1)(F) | 0 | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 33290 |
| **(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) | 1700055 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 1700055 |
| **(3)** Rents | 2b(3) | | 0 |
| **(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) | 0 | |
| **(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) | | 31998 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 284944 |
| c Other income | 2c | | 0 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 3684285 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 4000683 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 4000683 |
| f Corrective distributions (see instructions) | 2f | | 10904 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 5241 |
| h Interest expense | 2h | | 0 |
| i Administrative expenses: (1) Professional fees | 2i(1) | 0 | |
| (2) Contract administrator fees | 2i(2) | 0 | |
| (3) Investment advisory and management fees | 2i(3) | 424 | |
| (4) Other | 2i(4) | 21495 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 21919 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 4038747 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | -354462 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

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

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

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

**(1)** Name: CLIFTONLARSONALLEN LLP **(2)** EIN: 41-0746749

**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 | | 3000000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | X | |

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

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2014**

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

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

**A** Name of plan
GROUP DEKKO RETIREMENT PLAN

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

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

**D** Employer Identification Number (EIN)
35-1784048

## Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

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

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ERROR: undefined
OFFENDING COMMAND: eexec

STACK:

/quit
-dictionary-
-mark-

I am new to the 401K world and this is my first time filing a 5500. I thought the filing went through since I received a success response and was not aware the files from the auditors were secure. I was out of the office and did not get the message of the error until I was traveling home on Friday. I thought once it was submitted everything was good. I apologize for the delay. Thank you.

# GROUP DEKKO
# RETIREMENT PLAN
## Garrett, Indiana

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

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CliftonLarsonAllen LLP
9365 Counselors Row, Suite 200
Indianapolis, IN 46240
317-574-9100 | fax 317-574-9707
CLAconnect.com

# INDEPENDENT AUDITORS' REPORT

Plan Administrator
Group Dekko Retirement Plan
Garrett, Indiana

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Group Dekko Retirement Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

### *Basis for Disclaimer of Opinion*

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the plan, except for comparing such information with the related information included in the 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 a certification from the trustee as of and for the years ended December 31, 2014 and 2013, 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 financial statements.

***Other Matter***

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as of December 31, 2014, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 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.

CliftonLarsonAllen LLP

Indianapolis, Indiana
September 17, 2015

**GROUP DEKKO RETIREMENT PLAN**
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
**December 31, 2014 and 2013**

**ASSETS**

| | 2014 | 2013 |
|---|---|---|
| **PARTICIPANT - DIRECTED INVESTMENTS, AT FAIR VALUE** | $ 30,242,046 | $ 30,576,198 |
| **RECEIVABLES** | | |
| Notes receivable from participants | 678,830 | 677,690 |
| Total assets | 30,920,876 | 31,253,888 |
| **NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE** | 30,920,876 | 31,253,888 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | (47,082) | (25,632) |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 30,873,794 | $ 31,228,256 |

The accompanying notes are an integral part of the financial statements.

**GROUP DEKKO RETIREMENT PLAN**
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
**Years Ended December 31, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ADDITIONS TO NET ASSETS ATTRIBUTED TO:** | | |
| Investment income: | | |
| Net appreciation in value of investments | $ 316,943 | $ 3,940,301 |
| Interest and dividends | 1,700,055 | 1,152,927 |
| Total investment income | 2,016,998 | 5,093,228 |
| Interest income from notes receivable from participants | 33,290 | 32,770 |
| Contributions: | | |
| Participant | 984,271 | 929,904 |
| Company | 434,532 | 391,751 |
| Rollover | 215,195 | 5,673 |
| Other | - | 73,851 |
| Total contributions | 1,633,998 | 1,401,179 |
| Total additions | 3,684,286 | 6,527,177 |
| **DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:** | | |
| Benefits paid to participants | 4,000,683 | 4,336,854 |
| Deemed distributions | 5,241 | 23,952 |
| Corrective distributions | 10,904 | - |
| Administrative expenses | 21,920 | 22,770 |
| Total deductions | 4,038,748 | 4,383,576 |
| **NET INCREASE (DECREASE)** | (354,462) | 2,143,601 |
| **NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR** | 31,228,256 | 29,084,655 |
| **NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR** | $ 30,873,794 | $ 31,228,256 |

The accompanying notes are an integral part of the financial statements.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### BASIS OF ACCOUNTING

The financial statements of Group Dekko Retirement Plan ("the Plan") are prepared on the accrual basis of accounting.

### USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets available for benefits. Actual results may differ from those estimates.

### INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

The Plan's interest in the Wells Fargo Stable Value Fund, a fully benefit-responsive investment contract, is stated at fair value and then adjusted to contract value. 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. Therefore, the Statements of Net Assets Available for Benefits present the fair value of the investment contract as well as the adjustment from fair value to contract value in order to comply with this guidance issued by the Financial Accounting Standards Board (the FASB). The Statements of Changes in Net Assets Available for Benefits are prepared on a contract value basis.

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

### NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. Payments of notes receivable from participants are applied to the specific accounts comprising the balance.

### PAYMENT OF BENEFITS

Benefits are recorded when paid.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**ADMINISTRATIVE EXPENSES**

The expenses of administering the Plan, including Trustee fees, legal fees, and other necessary expenses incurred in carrying out the Plan are paid by the Plan, to the extent not paid by Group Dekko Holding, Inc. (the Company).

**SUBSEQUENT EVENTS**

Management evaluated subsequent events for the Plan through September 17, 2015, the date the financial statements were available to be issued.

**NOTE 2 – DESCRIPTION OF PLAN**

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**A.** ***General –*** The Plan is a defined contribution plan covering all full-time employees of the Company who have met certain eligibility requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Employees are eligible to participate on the first day of the month after the participant's date of hire.

**B.** ***Contributions –*** Participants may make pretax contributions plus catch-up contributions to their accounts through periodic payroll deductions as defined by the Plan document. Contributions are also subject to certain other Internal Revenue Service (IRS) limitations and catch-up provisions for persons over the age of 50 as set forth in the Economic Growth and Tax Relief Reconciliation Act of 2001. At the discretion of the Company, employer contributions can be made to the Plan equal to a uniform percentage of each eligible participant's salary deferral, and/or as a ratio of each participant's eligible compensation to the total eligible compensation paid to all eligible participants. During 2013, a one-time employer discretionary contribution was allocated to participant accounts and is classified as "Other Contributions" on the statement of changes in net assets for the year ended December 31, 2013. For any participant with a balance in the Plan as of June 16, 2013, the participant's account balance at that time was the basis for the allocation. The proceeds originated from a class-action settlement from MFS Funds to which the Plan was a party.

**C.** ***Participant Accounts –*** Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution, (b) the forfeitures of terminated participants' nonvested accounts, and (c) Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**NOTE 2 – DESCRIPTION OF PLAN** (continued)

**D.** ***Vesting –*** Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in any Company contributions is based on years of service as shown below:

| Years of Service | |
|---|---|
| Less than 3 | 0% |
| 3 or more | 100% |

Participants also become fully vested in the event of retirement on or after attaining age 65, or if a participant becomes totally disabled or upon death while an employee of the Company.

**E.** ***Notes Receivable from Participants –*** Participants may borrow from their account a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Interest is earned at prime plus 2% on all participant loans except mortgage loans, for which interest is earned at the fixed rate of the Federal Home Loan Mortgage Corporation yield requirement for fifteen years or less. Principal and interest is paid ratably through monthly payroll deductions. In the event that a loan is not repaid within the appropriate repayment period, the participant will be deemed to have received a distribution from his or her account equal to the remaining principal balance and accrued interest outstanding. Terminating or retiring participants with an outstanding loan balance must pay the balance of the loan in full.

**F.** ***Payment of Benefits –*** Upon termination of service due to death, disability or retirement, a participant may elect to receive either one single sum or an installment payment of benefits. Upon termination of service for any other reason, a participant may elect an immediate total distribution of his vested account balance. Otherwise, distribution will be deferred to retirement, except balances not exceeding $5,000 will be distributed, at the discretion of the Plan administrator, in accordance with the Plan document and applicable Department of Labor (DOL) Rules and Regulations and Internal Revenue Code (IRC). Hardship withdrawals are also available subject to the provisions of the Plan.

**G.** ***Administrative Expenses –*** The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

**H.** ***Forfeitures –*** Forfeitures are retained in the Plan and may first be used to pay administrative expenses. Any remaining amounts may be used to reduce any matching contributions made by the Company or to make discretionary nonelective contributions. The amount of forfeitures used to pay administrative expenses during the Plan year ended December 31, 2014 was $14,175 (2013; $16,825).

**NOTE 2 – DESCRIPTION OF PLAN** (continued)

**H.** ***Forfeitures*** (continued)
Discretionary nonelective contributions to participants from forfeited nonvested accounts during the Plan year ended December 31, 2014 totaled $148,000 (2013; $336,647). Unused forfeitures as of December 31, 2014 were $86,314 (2013; $141,508).

**I.** ***Plan Termination –*** Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their account balances.

**NOTE 3 – SUMMARY OF INFORMATION CERTIFIED BY THE TRUSTEE**

The Plan administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Fidelity Management Trust Company (Trustee, Fidelity) has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate, except for the adjustment from fair value to contract value for fully benefit-responsive investment contracts:

a. Total investments at contract value as shown in the accompanying statements of net assets available for benefits of $30,194,964 and $30,550,566 as of December 31, 2014 and 2013, respectively.
b. Notes receivable from participants as shown in the accompanying statements of net assets available for benefits of $678,830 and $677,690 as of December 31, 2014 and 2013, respectively.
c. Total investment income as shown in the accompanying statements of changes in net assets available for benefits of $2,016,998 and $5,093,228 for the years ended December 31, 2014 and 2013, respectively.
d. Interest income from notes receivable from participants as shown in the accompanying statements of changes in net assets available for benefits of $33,290 and $32,770 for the years ended December 31, 2014 and 2013, respectively.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

## NOTE 4 – INVESTMENTS

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

| | 2014 | 2013 |
|---|---|---|
| Mutual funds: | | |
| Spartan 500 Index Fund | $ 5,031,086 | $ 4,766,583 |
| PIMCO Total Return | ** | 1,845,408 |
| MFS Total Return R4 | 3,519,696 | 3,527,453 |
| Fidelity Freedom 2030 | 6,088,926 | 6,698,729 |
| Fidelity Freedom 2040 | 2,472,277 | 2,394,947 |
| Common collective trust: | | |
| Well Fargo Stable Value Fund* | 3,358,357 | 3,199,556 |

*This represents contract value which differs from fair value of $3,405,439 and $3,225,188 at December 31, 2014 and 2013, respectively.

**The value of this investment did not exceed 5% of the Plan's net assets available for benefits at December 31.

Investment income is comprised of the following for the years ended December 31:

| | 2014 | 2013 |
|---|---|---|
| Net appreciation in fair value of investments in mutual funds | $ 284,943 | $ 3,902,386 |
| Net appreciation in fair value of investments in common collective trust | 32,000 | 37,915 |
| Interest and dividends - Mutual funds | 1,700,055 | 1,152,927 |
| Total investment income | $ 2,016,998 | $ 5,093,228 |

## NOTE 5 – FAIR VALUE OF FINANCIAL INSTRUMENTS

In determining fair value, the Plan uses various valuation approaches within the generally accepted fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

The accepted framework establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available.

**NOTE 5 – FAIR VALUE OF FINANCIAL INSTRUMENTS** (continued)

The following definitions of the levels within the hierarchy are based on the reliability of inputs as follows:

- Level 1 **-** Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;
- Level 2 **-** Valuations based on quoted prices for similar assets or liabilities in active markets, identical assets or liabilities in less active markets, such as dealer or broker markets, inputs other than quoted prices that are observable for assets or liabilities, or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability; and,
- Level 3 **-** Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker-traded transactions.

Following is a description of the valuation methodologies used for instruments measured at fair value and their classification in the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2014 and 2013:

**Mutual Funds**

Mutual funds listed on a national market or exchange are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. Such securities are classified within Level 1 of the valuation hierarchy.

**Common Collective Trust**

Common collective trusts are valued at fair value based on the contractual terms of the underlying contracts. The daily fair value is based on a blend of the underlying contracts' rate of return, which is typically reset quarterly, and is based on the fair market values of the underlying investments. The fund does not have a finite life, unfunded commitments relating to this type of investment, or significant restrictions on redemption, as the fund can be redeemed daily. Such securities are classified within Level 2 of the valuation hierarchy.

Following is a description of the nature and risks of the categories of assets by major security type.

*Growth funds:* Growth funds seek to maximize the value of savings over time by investing in the stocks of companies that have a strong potential for providing above-average earnings growth.

*Value funds:* Value funds seek to increase the value of savings over time by investment in undervalued, or attractively priced, stocks of well-established companies.

**NOTE 5 – FAIR VALUE OF FINANCIAL INSTRUMENTS** (continued)

*Blended funds:* Blended funds seek to increase the value of savings over time by investing in a combination of stocks of companies that have potential for strong earnings growth and stocks of companies that are priced below their expected long-term worth. The Plan offers blended funds in three major categories; domestic, international, and target date. Domestic blended funds invest the majority of assets in stocks of companies in the United States while international blended funds invest the majority of assets in stocks of foreign companies. Target date blended funds invest in a mix of stocks in the United States and abroad, bonds and short-term investments, in order to meet the individual investee's lifestyle, financial needs and investment risk.

*Income funds:* Income funds seek to provide a steady stream of income, which is reinvested, and in some cases a small amount of growth, by investing in bonds issued by governments and corporations.

*Common collective trust funds:* Common collective trust funds seek to offer price stability and a steady stream of income, by investing primarily in insurance contracts issued by insurance companies, and investments from other financial institutions and government entities.

The following table presents assets and liabilities of the Plan's investments measured at fair value by classification within the fair value hierarchy as of December 31, 2014:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Mutual funds: | | | | |
| Growth funds | $ 2,858,253 | $ - | $ - | $ 2,858,253 |
| Value funds | 548,617 | - | - | 548,617 |
| Blended funds - domestic | 6,366,284 | - | - | 6,366,284 |
| Blended funds - international | 395,839 | - | - | 395,839 |
| Blended funds - target date | 10,983,103 | - | - | 10,983,103 |
| Income funds | 5,684,511 | - | - | 5,684,511 |
| Total mutual funds | 26,836,607 | - | - | 26,836,607 |
| Common collective trust | - | 3,405,439 | - | 3,405,439 |
| Total investments at fair value | $ 26,836,607 | $ 3,405,439 | $ - | $ 30,242,046 |

**NOTE 5 – FAIR VALUE OF FINANCIAL INSTRUMENTS** (continued)

The following table presents assets and liabilities of the Plan's investments measured at fair value by classification within the fair value hierarchy as of December 31, 2013:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Mutual funds: | | | | |
| Growth funds | $ 2,667,516 | $ - | $ - | $ 2,667,516 |
| Value funds | 525,149 | - | - | 525,149 |
| Blended funds - domestic | 6,204,850 | - | - | 6,204,850 |
| Blended funds - international | 395,173 | - | - | 395,173 |
| Blended funds - target date | 11,527,740 | - | - | 11,527,740 |
| Income funds | 6,030,582 | - | - | 6,030,582 |
| Total mutual funds | 27,351,010 | - | - | 27,351,010 |
| Common collective trust | - | 3,225,188 | - | 3,225,188 |
| Total investments at fair value | $ 27,351,010 | $ 3,225,188 | $ - | $ 30,576,198 |

**NOTE 6 – RISKS AND UNCERTAINTIES**

The Plan may invest 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 statements of net assets available for benefits.

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

Certain Plan investments are shares of mutual funds managed by Fidelity, the trustee of the Plan as of December 31, 2014 and 2013. These investments qualify as party-in-interest investments/transactions. As described in Note 2, fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan incurs expenses related to general administration and recordkeeping services which are paid directly to Fidelity. Amounts paid were $21,920 and $22,770 for the years ended December 31, 2014 and 2013, respectively. Fidelity is the Plan recordkeeper as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions for which a statutory exemption exists. The Company pays directly any other fees related to the Plan's operations. The Company also provides certain administrative services at no cost to the Plan.

## NOTE 8 – TAX STATUS

The Plan obtained its latest determination letter on October 8, 2004, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax exempt.

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

# SUPPLEMENTAL SCHEDULE

**GROUP DEKKO RETIREMENT PLAN**
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**EIN: 35-1784048 PLAN NUMBER: 001**

**December 31, 2014**

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| Mutual Funds | | | | |
| | MFS Global Equity R3 | Mutual Fund | ** | $ 640,824 |
| | MFS Value R4 | Mutual Fund | ** | 548,617 |
| | MFS Total Return R4 | Mutual Fund | ** | 3,519,696 |
| | MFS International Diversification Fund R4 | Mutual Fund | ** | 288,634 |
| | Lord Abbett Small-Cap Value Fund A | Mutual Fund | ** | 1,335,198 |
| | PIMCO Total Return Inst | Mutual Fund | ** | 1,508,013 |
| * | Fidelity Contrafund | Mutual Fund | ** | 1,482,093 |
| * | Fidelity Freedom Income | Mutual Fund | ** | 232,751 |
| * | Fidelity Freedom 2005 | Mutual Fund | ** | 56,215 |
| * | Fidelity Freedom 2010 | Mutual Fund | ** | 33,194 |
| * | Fidelity Freedom 2015 | Mutual Fund | ** | 307,724 |
| * | Fidelity Freedom 2020 | Mutual Fund | ** | 659,820 |
| * | Fidelity Freedom 2025 | Mutual Fund | ** | 393,537 |
| * | Fidelity Freedom 2030 | Mutual Fund | ** | 6,088,926 |
| * | Fidelity Freedom 2035 | Mutual Fund | ** | 146,926 |
| * | Fidelity Freedom 2040 | Mutual Fund | ** | 2,472,277 |
| * | Fidelity Freedom 2045 | Mutual Fund | ** | 256,138 |
| * | Fidelity Freedom 2050 | Mutual Fund | ** | 172,183 |
| * | Fidelity Freedom 2055 | Mutual Fund | ** | 163,412 |
| | Spartan Extended Market Idx Advtg | Mutual Fund | ** | 271,821 |
| | Spartan Intl Idx Advtg | Mutual Fund | ** | 107,205 |
| | Spartan 500 Index Advtg | Mutual Fund | ** | 5,031,086 |
| | Spartan US Bond Index Advtg | Mutual Fund | ** | 15,978 |
| | VM Mid Cap Core Growth Y | Mutual Fund | ** | 1,104,339 |
| Common Collective Trust | | | | |
| | Wells Fargo Stable Value Fund | Investment Contracts | ** | 3,358,357 |
| Notes Receivable from Participants | | | | |
| * | Participant loans | Interest rates of 5.25% - 6.75% with maturities through March 2033 | ** | 678,830 |
| | | | | $ 30,873,794 |

* Indicates party-in-interest to the Plan
** Participant-directed accounts, cost information has been omitted.

# GROUP DEKKO
# RETIREMENT PLAN
## Garrett, Indiana

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

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CliftonLarsonAllen LLP
9365 Counselors Row, Suite 200
Indianapolis, IN 46240
317-574-9100 | fax 317-574-9707
CLAconnect.com

# INDEPENDENT AUDITORS' REPORT

Plan Administrator
Group Dekko Retirement Plan
Garrett, Indiana

## Report on the Financial Statements

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### *Auditors' Responsibility*

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

### *Basis for Disclaimer of Opinion*

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the plan, except for comparing such information with the related information included in the 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 a certification from the trustee as of and for the years ended December 31, 2014 and 2013, 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 financial statements.

***Other Matter***

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as of December 31, 2014, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 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.

CliftonLarsonAllen LLP

Indianapolis, Indiana
September 17, 2015

**GROUP DEKKO RETIREMENT PLAN**
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
**December 31, 2014 and 2013**

**ASSETS**

| | 2014 | 2013 |
|---|---|---|
| **PARTICIPANT - DIRECTED INVESTMENTS, AT FAIR VALUE** | $ 30,242,046 | $ 30,576,198 |
| **RECEIVABLES** | | |
| Notes receivable from participants | 678,830 | 677,690 |
| Total assets | 30,920,876 | 31,253,888 |
| **NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE** | 30,920,876 | 31,253,888 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | (47,082) | (25,632) |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 30,873,794 | $ 31,228,256 |

The accompanying notes are an integral part of the financial statements.

**GROUP DEKKO RETIREMENT PLAN**
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
**Years Ended December 31, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ADDITIONS TO NET ASSETS ATTRIBUTED TO:** | | |
| Investment income: | | |
| Net appreciation in value of investments | $ 316,943 | $ 3,940,301 |
| Interest and dividends | 1,700,055 | 1,152,927 |
| Total investment income | 2,016,998 | 5,093,228 |
| Interest income from notes receivable from participants | 33,290 | 32,770 |
| Contributions: | | |
| Participant | 984,271 | 929,904 |
| Company | 434,532 | 391,751 |
| Rollover | 215,195 | 5,673 |
| Other | - | 73,851 |
| Total contributions | 1,633,998 | 1,401,179 |
| Total additions | 3,684,286 | 6,527,177 |
| **DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:** | | |
| Benefits paid to participants | 4,000,683 | 4,336,854 |
| Deemed distributions | 5,241 | 23,952 |
| Corrective distributions | 10,904 | - |
| Administrative expenses | 21,920 | 22,770 |
| Total deductions | 4,038,748 | 4,383,576 |
| **NET INCREASE (DECREASE)** | (354,462) | 2,143,601 |
| **NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR** | 31,228,256 | 29,084,655 |
| **NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR** | $ 30,873,794 | $ 31,228,256 |

The accompanying notes are an integral part of the financial statements.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### BASIS OF ACCOUNTING

The financial statements of Group Dekko Retirement Plan ("the Plan") are prepared on the accrual basis of accounting.

### USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets available for benefits. Actual results may differ from those estimates.

### INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

The Plan's interest in the Wells Fargo Stable Value Fund, a fully benefit-responsive investment contract, is stated at fair value and then adjusted to contract value. 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. Therefore, the Statements of Net Assets Available for Benefits present the fair value of the investment contract as well as the adjustment from fair value to contract value in order to comply with this guidance issued by the Financial Accounting Standards Board (the FASB). The Statements of Changes in Net Assets Available for Benefits are prepared on a contract value basis.

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

### NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. Payments of notes receivable from participants are applied to the specific accounts comprising the balance.

### PAYMENT OF BENEFITS

Benefits are recorded when paid.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**ADMINISTRATIVE EXPENSES**

The expenses of administering the Plan, including Trustee fees, legal fees, and other necessary expenses incurred in carrying out the Plan are paid by the Plan, to the extent not paid by Group Dekko Holding, Inc. (the Company).

**SUBSEQUENT EVENTS**

Management evaluated subsequent events for the Plan through September 17, 2015, the date the financial statements were available to be issued.

**NOTE 2 – DESCRIPTION OF PLAN**

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**A.** ***General –*** The Plan is a defined contribution plan covering all full-time employees of the Company who have met certain eligibility requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Employees are eligible to participate on the first day of the month after the participant's date of hire.

**B.** ***Contributions –*** Participants may make pretax contributions plus catch-up contributions to their accounts through periodic payroll deductions as defined by the Plan document. Contributions are also subject to certain other Internal Revenue Service (IRS) limitations and catch-up provisions for persons over the age of 50 as set forth in the Economic Growth and Tax Relief Reconciliation Act of 2001. At the discretion of the Company, employer contributions can be made to the Plan equal to a uniform percentage of each eligible participant's salary deferral, and/or as a ratio of each participant's eligible compensation to the total eligible compensation paid to all eligible participants. During 2013, a one-time employer discretionary contribution was allocated to participant accounts and is classified as "Other Contributions" on the statement of changes in net assets for the year ended December 31, 2013. For any participant with a balance in the Plan as of June 16, 2013, the participant's account balance at that time was the basis for the allocation. The proceeds originated from a class-action settlement from MFS Funds to which the Plan was a party.

**C.** ***Participant Accounts –*** Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution, (b) the forfeitures of terminated participants' nonvested accounts, and (c) Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**NOTE 2 – DESCRIPTION OF PLAN** (continued)

**D.** ***Vesting –*** Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in any Company contributions is based on years of service as shown below:

| Years of Service | |
|---|---|
| Less than 3 | 0% |
| 3 or more | 100% |

Participants also become fully vested in the event of retirement on or after attaining age 65, or if a participant becomes totally disabled or upon death while an employee of the Company.

**E.** ***Notes Receivable from Participants –*** Participants may borrow from their account a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Interest is earned at prime plus 2% on all participant loans except mortgage loans, for which interest is earned at the fixed rate of the Federal Home Loan Mortgage Corporation yield requirement for fifteen years or less. Principal and interest is paid ratably through monthly payroll deductions. In the event that a loan is not repaid within the appropriate repayment period, the participant will be deemed to have received a distribution from his or her account equal to the remaining principal balance and accrued interest outstanding. Terminating or retiring participants with an outstanding loan balance must pay the balance of the loan in full.

**F.** ***Payment of Benefits –*** Upon termination of service due to death, disability or retirement, a participant may elect to receive either one single sum or an installment payment of benefits. Upon termination of service for any other reason, a participant may elect an immediate total distribution of his vested account balance. Otherwise, distribution will be deferred to retirement, except balances not exceeding $5,000 will be distributed, at the discretion of the Plan administrator, in accordance with the Plan document and applicable Department of Labor (DOL) Rules and Regulations and Internal Revenue Code (IRC). Hardship withdrawals are also available subject to the provisions of the Plan.

**G.** ***Administrative Expenses –*** The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

**H.** ***Forfeitures –*** Forfeitures are retained in the Plan and may first be used to pay administrative expenses. Any remaining amounts may be used to reduce any matching contributions made by the Company or to make discretionary nonelective contributions. The amount of forfeitures used to pay administrative expenses during the Plan year ended December 31, 2014 was $14,175 (2013; $16,825).

**NOTE 2 – DESCRIPTION OF PLAN** (continued)

**H.** ***Forfeitures*** (continued)
Discretionary nonelective contributions to participants from forfeited nonvested accounts during the Plan year ended December 31, 2014 totaled $148,000 (2013; $336,647). Unused forfeitures as of December 31, 2014 were $86,314 (2013; $141,508).

**I.** ***Plan Termination –*** Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their account balances.

**NOTE 3 – SUMMARY OF INFORMATION CERTIFIED BY THE TRUSTEE**

The Plan administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Fidelity Management Trust Company (Trustee, Fidelity) has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate, except for the adjustment from fair value to contract value for fully benefit-responsive investment contracts:

a. Total investments at contract value as shown in the accompanying statements of net assets available for benefits of $30,194,964 and $30,550,566 as of December 31, 2014 and 2013, respectively.
b. Notes receivable from participants as shown in the accompanying statements of net assets available for benefits of $678,830 and $677,690 as of December 31, 2014 and 2013, respectively.
c. Total investment income as shown in the accompanying statements of changes in net assets available for benefits of $2,016,998 and $5,093,228 for the years ended December 31, 2014 and 2013, respectively.
d. Interest income from notes receivable from participants as shown in the accompanying statements of changes in net assets available for benefits of $33,290 and $32,770 for the years ended December 31, 2014 and 2013, respectively.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

## NOTE 4 – INVESTMENTS

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

| | 2014 | 2013 |
|---|---|---|
| Mutual funds: | | |
| Spartan 500 Index Fund | $ 5,031,086 | $ 4,766,583 |
| PIMCO Total Return | ** | 1,845,408 |
| MFS Total Return R4 | 3,519,696 | 3,527,453 |
| Fidelity Freedom 2030 | 6,088,926 | 6,698,729 |
| Fidelity Freedom 2040 | 2,472,277 | 2,394,947 |
| Common collective trust: | | |
| Well Fargo Stable Value Fund* | 3,358,357 | 3,199,556 |

*This represents contract value which differs from fair value of $3,405,439 and $3,225,188 at December 31, 2014 and 2013, respectively.

**The value of this investment did not exceed 5% of the Plan's net assets available for benefits at December 31.

Investment income is comprised of the following for the years ended December 31:

| | 2014 | 2013 |
|---|---|---|
| Net appreciation in fair value of investments in mutual funds | $ 284,943 | $ 3,902,386 |
| Net appreciation in fair value of investments in common collective trust | 32,000 | 37,915 |
| Interest and dividends - Mutual funds | 1,700,055 | 1,152,927 |
| Total investment income | $ 2,016,998 | $ 5,093,228 |

## NOTE 5 – FAIR VALUE OF FINANCIAL INSTRUMENTS

In determining fair value, the Plan uses various valuation approaches within the generally accepted fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

The accepted framework establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available.

**NOTE 5 – FAIR VALUE OF FINANCIAL INSTRUMENTS** (continued)

The following definitions of the levels within the hierarchy are based on the reliability of inputs as follows:

- Level 1 **-** Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;
- Level 2 **-** Valuations based on quoted prices for similar assets or liabilities in active markets, identical assets or liabilities in less active markets, such as dealer or broker markets, inputs other than quoted prices that are observable for assets or liabilities, or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability; and,
- Level 3 **-** Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker-traded transactions.

Following is a description of the valuation methodologies used for instruments measured at fair value and their classification in the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2014 and 2013:

**Mutual Funds**

Mutual funds listed on a national market or exchange are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. Such securities are classified within Level 1 of the valuation hierarchy.

**Common Collective Trust**

Common collective trusts are valued at fair value based on the contractual terms of the underlying contracts. The daily fair value is based on a blend of the underlying contracts' rate of return, which is typically reset quarterly, and is based on the fair market values of the underlying investments. The fund does not have a finite life, unfunded commitments relating to this type of investment, or significant restrictions on redemption, as the fund can be redeemed daily. Such securities are classified within Level 2 of the valuation hierarchy.

Following is a description of the nature and risks of the categories of assets by major security type.

*Growth funds:* Growth funds seek to maximize the value of savings over time by investing in the stocks of companies that have a strong potential for providing above-average earnings growth.

*Value funds:* Value funds seek to increase the value of savings over time by investment in undervalued, or attractively priced, stocks of well-established companies.

**NOTE 5 – FAIR VALUE OF FINANCIAL INSTRUMENTS** (continued)

*Blended funds:* Blended funds seek to increase the value of savings over time by investing in a combination of stocks of companies that have potential for strong earnings growth and stocks of companies that are priced below their expected long-term worth. The Plan offers blended funds in three major categories; domestic, international, and target date. Domestic blended funds invest the majority of assets in stocks of companies in the United States while international blended funds invest the majority of assets in stocks of foreign companies. Target date blended funds invest in a mix of stocks in the United States and abroad, bonds and short-term investments, in order to meet the individual investee's lifestyle, financial needs and investment risk.

*Income funds:* Income funds seek to provide a steady stream of income, which is reinvested, and in some cases a small amount of growth, by investing in bonds issued by governments and corporations.

*Common collective trust funds:* Common collective trust funds seek to offer price stability and a steady stream of income, by investing primarily in insurance contracts issued by insurance companies, and investments from other financial institutions and government entities.

The following table presents assets and liabilities of the Plan's investments measured at fair value by classification within the fair value hierarchy as of December 31, 2014:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Mutual funds: | | | | |
| Growth funds | $ 2,858,253 | $ - | $ - | $ 2,858,253 |
| Value funds | 548,617 | - | - | 548,617 |
| Blended funds - domestic | 6,366,284 | - | - | 6,366,284 |
| Blended funds - international | 395,839 | - | - | 395,839 |
| Blended funds - target date | 10,983,103 | - | - | 10,983,103 |
| Income funds | 5,684,511 | - | - | 5,684,511 |
| Total mutual funds | 26,836,607 | - | - | 26,836,607 |
| Common collective trust | - | 3,405,439 | - | 3,405,439 |
| Total investments at fair value | $ 26,836,607 | $ 3,405,439 | $ - | $ 30,242,046 |

**NOTE 5 – FAIR VALUE OF FINANCIAL INSTRUMENTS** (continued)

The following table presents assets and liabilities of the Plan's investments measured at fair value by classification within the fair value hierarchy as of December 31, 2013:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Mutual funds: | | | | |
| Growth funds | $ 2,667,516 | $ - | $ - | $ 2,667,516 |
| Value funds | 525,149 | - | - | 525,149 |
| Blended funds - domestic | 6,204,850 | - | - | 6,204,850 |
| Blended funds - international | 395,173 | - | - | 395,173 |
| Blended funds - target date | 11,527,740 | - | - | 11,527,740 |
| Income funds | 6,030,582 | - | - | 6,030,582 |
| Total mutual funds | 27,351,010 | - | - | 27,351,010 |
| Common collective trust | - | 3,225,188 | - | 3,225,188 |
| Total investments at fair value | $ 27,351,010 | $ 3,225,188 | $ - | $ 30,576,198 |

**NOTE 6 – RISKS AND UNCERTAINTIES**

The Plan may invest 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 statements of net assets available for benefits.

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

Certain Plan investments are shares of mutual funds managed by Fidelity, the trustee of the Plan as of December 31, 2014 and 2013. These investments qualify as party-in-interest investments/transactions. As described in Note 2, fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan incurs expenses related to general administration and recordkeeping services which are paid directly to Fidelity. Amounts paid were $21,920 and $22,770 for the years ended December 31, 2014 and 2013, respectively. Fidelity is the Plan recordkeeper as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions for which a statutory exemption exists. The Company pays directly any other fees related to the Plan's operations. The Company also provides certain administrative services at no cost to the Plan.

## NOTE 8 – TAX STATUS

The Plan obtained its latest determination letter on October 8, 2004, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax exempt.

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

# SUPPLEMENTAL SCHEDULE

**GROUP DEKKO RETIREMENT PLAN**
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**EIN: 35-1784048 PLAN NUMBER: 001**

**December 31, 2014**

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| Mutual Funds | | | | |
| | MFS Global Equity R3 | Mutual Fund | ** | $ 640,824 |
| | MFS Value R4 | Mutual Fund | ** | 548,617 |
| | MFS Total Return R4 | Mutual Fund | ** | 3,519,696 |
| | MFS International Diversification Fund R4 | Mutual Fund | ** | 288,634 |
| | Lord Abbett Small-Cap Value Fund A | Mutual Fund | ** | 1,335,198 |
| | PIMCO Total Return Inst | Mutual Fund | ** | 1,508,013 |
| * | Fidelity Contrafund | Mutual Fund | ** | 1,482,093 |
| * | Fidelity Freedom Income | Mutual Fund | ** | 232,751 |
| * | Fidelity Freedom 2005 | Mutual Fund | ** | 56,215 |
| * | Fidelity Freedom 2010 | Mutual Fund | ** | 33,194 |
| * | Fidelity Freedom 2015 | Mutual Fund | ** | 307,724 |
| * | Fidelity Freedom 2020 | Mutual Fund | ** | 659,820 |
| * | Fidelity Freedom 2025 | Mutual Fund | ** | 393,537 |
| * | Fidelity Freedom 2030 | Mutual Fund | ** | 6,088,926 |
| * | Fidelity Freedom 2035 | Mutual Fund | ** | 146,926 |
| * | Fidelity Freedom 2040 | Mutual Fund | ** | 2,472,277 |
| * | Fidelity Freedom 2045 | Mutual Fund | ** | 256,138 |
| * | Fidelity Freedom 2050 | Mutual Fund | ** | 172,183 |
| * | Fidelity Freedom 2055 | Mutual Fund | ** | 163,412 |
| | Spartan Extended Market Idx Advtg | Mutual Fund | ** | 271,821 |
| | Spartan Intl Idx Advtg | Mutual Fund | ** | 107,205 |
| | Spartan 500 Index Advtg | Mutual Fund | ** | 5,031,086 |
| | Spartan US Bond Index Advtg | Mutual Fund | ** | 15,978 |
| | VM Mid Cap Core Growth Y | Mutual Fund | ** | 1,104,339 |
| Common Collective Trust | | | | |
| | Wells Fargo Stable Value Fund | Investment Contracts | ** | 3,358,357 |
| Notes Receivable from Participants | | | | |
| * | Participant loans | Interest rates of 5.25% - 6.75% with maturities through March 2033 | ** | 678,830 |
| | | | | $ 30,873,794 |

* Indicates party-in-interest to the Plan
** Participant-directed accounts, cost information has been omitted.

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