

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 <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/1991</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 01/01/1991	
1b Three-digit plan number (PN) ▶	001				
1c Effective date of plan 01/01/1991					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) INFILTRATOR SYSTEMS, INC. 4 BUSINESS PARK ROAD PO BOX 768 OLD SAYBROOK, CT 06475	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 06-1189201</td> </tr> <tr> <td>2c Plan Sponsor's telephone number 860-577-7000</td> </tr> <tr> <td>2d Business code (see instructions) 423300</td> </tr> </table>	2b Employer Identification Number (EIN) 06-1189201	2c Plan Sponsor's telephone number 860-577-7000	2d Business code (see instructions) 423300	
2b Employer Identification Number (EIN) 06-1189201					
2c Plan Sponsor's telephone number 860-577-7000					
2d Business code (see instructions) 423300					

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.	10/22/2015	NORMA BURNS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/22/2015	NORMA BURNS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 254
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 222 6a(2) 232 6b 0 6c 33 6d 265 6e 0 6f 265 6g 127 6h 2
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 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) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
--	---	---

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

A Name of plan INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 INFILTRATOR SYSTEMS, INC.	D Employer Identification Number (EIN) 06-1189201	

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

1 Coverage Information:

(a) Name of insurance carrier

VOYA RETIREMENT INSURANCE AND ANNUITY CO

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	GH2277	135	01/01/2014	12/31/2014

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
32570	4004

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

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

LINCOLN FINANCIAL SECURITIES CORP
1 GRANITE PLACE
CONCORD, NH 03301

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
32570			7

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

PENSION SERVICE, LLC
142 NORTH ROAD STE N
SUDBURY, MA 01776

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	4004		5

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

Schedule A (Form 5500) 2014
v. 140124

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end.....	4	1393389
5 Current value of plan's interest under this contract in separate accounts at year end	5	7070930

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier.....	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP PENSION FUNDING**

b Balance at the end of the previous year.....	7b	1663577
---	-----------	---------

c Additions: (1) Contributions deposited during the year.....	7c(1)	616211	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	44120	
(4) Transferred from separate account.....	7c(4)	412410	
(5) Other (specify below)	7c(5)	89221	
▶ ROLLOVER \$88071, TRANSFERS \$1150			

(6) Total additions.....	7c(6)	1161962
--------------------------	--------------	---------

d Total of balance and additions (add lines 7b and 7c(6))	7d	2825539
---	-----------	---------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	615296
(2) Administration charge made by carrier	7e(2)	175
(3) Transferred to separate account.....	7e(3)	813479
(4) Other (specify below)	7e(4)	3200

▶ **TPA FEE DEDUCTION \$2570 CONTRACT DISBURSE \$630**

(5) Total deductions.....	7e(5)	1432150
---------------------------	--------------	---------

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1393389
---	-----------	---------

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan <u>INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INFILTRATOR SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>06-1189201</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
<u>VOYA RETIREMENT INSURANCE AND ANNUITY</u> <u>PO BOX 990067</u> <u>HARTFORD, CT 06199-1268</u>
<u>71-0294708</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

VOYA RETIREMENT INSURANCE AND ANNUITY

PO BOX 990067
HARTFORD, CT 06199-1268

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27	SERVICE PROVIDER		Yes ☒ No ☐	Yes ☒ No ☐	4097	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
VOYA RETIREMENT INSURANCE AND ANNUITY	27	4097

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VOYA RETIREMENT INSURANCE AND ANNUITY 71-0294708	INVESTMENT ADVISORY (PLAN)

(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 <u>INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>INFILTRATOR SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>06-1189201</u>	

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: MAP CONTRACT

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE AND ANNUITY CO

c EIN-PN <u>71-0294708-001</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>8464319</u>
---------------------------------------	-------------------------------	--

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):

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 <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INFILTRATOR SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>06-1189201</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	6194621	7070930
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1663577	1393389
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7858198	8464319

Liabilities

g Benefit claims payable	1g	636	
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	636	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7857562	8464319
---	-----------	---------	---------

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)	68705	
(B) Participants	2a(1)(B)	547507	
(C) Others (including rollovers)	2a(1)(C)	88071	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		704283
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	44120	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		44120
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		477025
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1225428

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	413235	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		413235
f Corrective distributions (see instructions).....	2f		200920
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	175	
(2) Contract administrator fees.....	2i(2)	630	
(3) Investment advisory and management fees.....	2i(3)	1141	
(4) Other.....	2i(4)	2570	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		4516
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		618671

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		606757
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: **KPMG**

(2) EIN: **13-5565207**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
4d			
e Was this plan covered by a fidelity bond?	X		1000000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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 INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INFILTRATOR SYSTEMS, INC.				D Employer Identification Number (EIN) 06-1189201	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 71-0294708					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2014 v. 140124	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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



KPMG LLP
One Financial Plaza
755 Main Street
Hartford, CT 06103

Independent Auditors' Report

The Trustees
Infiltrator Systems, Inc. 401(k) Profit Sharing Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Infiltrator Systems, Inc. 401(k) Profit Sharing Plan (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.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note 3, which was certified by VOYA Retirement Insurance and Annuity Company, the custodian 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 custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2014 and 2013 that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of 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 custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

KPMG LLP

October 15, 2015

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

(1) Description of Plan

The following description of the Infiltrator Systems, Inc. (the Company) 401(k) Profit Sharing Plan (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, which conforms with the provisions of Section 401(k) of the Internal Revenue Code. Eligible participants include all employees who have completed six months of continuous employment with the Company and have reached age 21.

(b) Contributions

Participants can elect to contribute a fixed dollar amount or a percentage of their annual pre-tax earnings or post-tax earnings under Roth contributions to the Plan. Employer contributions are made at the Company's discretion. Participant contributions are subject to the Internal Revenue Service (IRS) limit of \$17,500 for 2014 and 2013. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

In accordance with Internal Revenue Service regulations, certain limitations exist regarding the deferral of income under this Plan. These limitations are outlined in the Plan documents.

For any Plan year in which an eligible employee contributes to the Plan, the Company will, at its discretion, match a percentage of the employee's contribution. The Company matched 12.5% of employee contributions in 2014 and 2013.

Employees may invest their contributions and their allocation of the Company's contributions in increments of 1% among the following funds included in pooled separate accounts or a fixed income account:

VOYA Money Market Fund – This investment option seeks to provide high current return, consistent with preservation of capital, and liquidity, by investing in high quality money market instruments.

VOYA Fixed Accounts – This investment option guarantees a minimum rate of interest that, when credited, becomes part of principal, further increasing the investment utilizing the concept of compound interest.

VY Clarion Real Estate Port Service Class – This investment seeks capital appreciation and current income. The fund invests at least 80% of net assets in common and preferred stocks of U.S. real estate investment trusts and real estate companies.

Pioneer Fund – Y – This investment option seeks income and capital appreciation. The fund invests predominantly in equity securities primarily of U.S. issuers.

Pioneer Strategic Income Fund – Y – This investment option seeks a high level of current income. The fund invests at least 80% of net assets in debt securities.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

Thornburg International Value fund – Class R4 – This investment seeks long-term capital appreciation. The fund normally invests at least 75% of assets in foreign securities or depository receipts of foreign securities.

Vanguard Variable Insurance Fund (VIF) Diversified Value Portfolio – This investment seeks long-term capital appreciation. The fund invests primarily in common stocks of large – and mid-cap companies.

Vanguard Variable Insurance Fund (VIF) Small Company Grwth Port – This investment seeks long-term capital appreciation. The fund invests at least 80% of assets primarily in common stocks of smaller companies.

Baron Asset Fund – Retail Shares – This investment seeks capital appreciation. The fund primarily invests for the long term in common stocks of mid-sized growth companies with market capitalization of \$1.5 billion to \$12 billion.

American Funds American Balanced Fund – Class R-3 – This investment seeks conservation of capital, current income and long-term growth of capital and income. The funds invests in a broad range of securities including stocks, bonds and securities issued and guaranteed by the U.S. government.

American Funds The Growth Fund of America – Class R-3 – This investment seeks capital growth by investing in common stocks. The fund invests primarily in common stocks and seeks to invest in companies that appear to offer superior opportunities for growth of capital.

VY Oppenheimer Global Portfolio – This investment option invests mainly in common stock of companies in the US & foreign countries and seeks capital appreciation.

VY Columbia Small Cap Value II Portfolio – This investment option seeks long-term growth of capital. It normally invests at least 80% of net assets in equity securities of companies that have market capitalizations in the range of the companies within the Russell 2000 Value Index at the time of purchase, that the sub-adviser believes are undervalued and have the potential for long-term growth.

PIMCO Total Return Portfolio – This investment option seeks maximum total return, consistent with capital preservation and prudent investment management. It normally invests at least 65% of net assets plus borrowings for investment purposes in fixed income instruments of varying maturities.

PIMCO VIT Real Return Portfolio – This investment option seeks maximum real return, consistent with preservation of real capital and prudent investment management. It normally invests at least 80% of net assets in inflation-indexed bonds of varying maturities issued by the U.S. and non-U.S. governments, their agencies or instrumentalities and corporations.

VOYA Index Solution 2015, 2025, 2035, 2045, and 2055 Portfolios – This investment option seeks to provide total return consistent with an asset allocation targeted at retirement in the indicated year. On the target date, the portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

VOYA Index Solution Income Portfolio – This investment seeks to provide a combination of total return and stability of principal with an asset allocation targeted to retirement. The fund invests in a combination of underlying funds which are active and passive U.S. stock, international stock, U.S. bond, and other fixed-income investments.

VOYA American Century Small-Mid Cap Value Portfolio – This investment option seeks long-term capital growth. It normally invests at least 80% of net assets in equity securities of small-mid-capitalization companies whose market capitalizations are within the range of the custom Russell 2800 index.

Lazard Emerging Markets Equity Portfolio – This investment seeks long-term capital appreciation. The fund invests primarily in equity securities, principally common stocks, of non-U.S. companies whose principal activities are located in emerging market countries and that the investment manager believes are undervalued based on their earnings, cash flow or asset values.

VY JPMorgan Mid Cap Value Portfolio Initial Class – This investment seeks growth from capital appreciation. The fund normally invests at least 80% of its net assets in equity securities of mid-capitalization companies.

MFS Value Fund – Class R2 – This investment seeks capital appreciation. The fund normally invests its assets in equity securities. It focuses on the stocks of companies it believes are undervalued compared to their perceived worth.

MFS International Value Fund – Class R2 – This investment seeks capital appreciation. The fund normally invests its assets in foreign equity securities. It focuses on the stocks of companies it believes are undervalued compared to their perceived worth.

CRM Mid Cap Value Fund – Investor Shares – This investment seeks long-term capital appreciation. The fund normally invests at least 80% of assets in a diversified portfolio of equity and equity related securities of U.S. and non-U.S. companies with market capitalizations at the time of initial purchase. These are mid-cap companies that are publicly traded on a U.S. securities market.

VY JPMorgan Small Cap Core Equity Portfolio – Service Class – This investment seeks capital growth over the long term. The fund invests at least 80% of net assets in equity securities of small-capitalization companies with market capitalization. It may also invest up to 20% of total assets in foreign securities.

VOYA U.S. Stock Index Portfolio – Institutional Class – This investment seeks total return. The fund invests at least 80% of its net assets in equity securities of companies included in the S&P 500 Index or equity securities of companies that are representative of the index. The fund usually attempts to replicate the target index by investing all, or substantially all, of its assets in stocks that make up the index.

VOYA Large Cap Growth Portfolio – Institutional Class – This investment seeks long-term capital growth. The fund invests at least 80% of its net assets in common stocks of large-capitalization companies. It may also invest up to 25% of its assets in foreign securities.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

Massachusetts Investors Trust – Class R2 – This investment seeks capital appreciation. The fund normally invests the fund's assets primarily in equity securities. The fund primarily invests in companies with large capitalizations.

VOYA Intermediate Bond Portfolio – Class I – This investment seeks to maximize total return consistent with reasonable risk. The portfolio normally invests at least 80% of its net assets in a portfolio of bonds, including corporate, government and mortgage bonds, which are, at the time of purchase, rated investment-grade.

Templeton Global Bond Fund – Class R – This investment seeks current income with capital appreciation and growth of income. The fund normally invests at least 80% of its net assets in bonds. It may invest up to 25% of its total assets in bonds that are rated below investment grade.

(c) Vesting

Participants are 100% vested in their respective account balances attributable to the participant contributions and earnings thereon.

The vesting schedule for employer contributions and earnings thereon is as follows:

<u>Completed years of service</u>	<u>Vesting percentage</u>
Less than 3	—%
3 or more	100

Any forfeited amounts may be allocated to participants in the form of reduced employer contributions. At December 31, 2014 and 2013, there were no outstanding forfeitures. Forfeitures of terminated nonvested account balances allocated to remaining participants or offset against Plan expenses during the years ended December 31, 2014 and 2013 totaled \$1,503 and \$694, respectively.

(d) Payment of Benefits

Upon termination or retirement, participants are entitled to receive their elective contributions and their vested employer matching contributions. A lump-sum payment equal to the total employee balance and any vested employer balance of \$1,000 or less is made to a participant as soon as practicable after the participant's termination of employment. Participants may defer distributions with vested balances exceeding \$1,000 subject to certain minimum distributions when participant reaches age of 70-1/2.

Loans to participants are not permitted, but withdrawals of employee contributions may be made for immediate and heavy financial need (as defined in the Plan document) for fully vested participants.

(e) Administrative Expenses

Administrative expenses of the Plan are paid by the Company on behalf of the Plan.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

(b) Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

(c) Risks and Uncertainties

The Plan provides for various investment options in a number of pooled separate accounts. 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 and the statements of changes in net assets available for benefits.

(d) Investments

Investments in pooled separate accounts are stated at fair value based on the net asset value of units held by the Plan. The fixed income account, which represents an investment contract, is stated at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded as earned.

Net appreciation (depreciation) in fair market value of pooled separate accounts includes both realized and unrealized gains. Realized and unrealized gains have been calculated in accordance with the current value requirements. Unrealized gains (losses) represent the appreciation (depreciation) in fair value of pooled separate accounts from the beginning of the Plan year (or since the date of acquisition if purchased in the current Plan year) to the end of the Plan year.

(e) Benefits

Benefits are recorded when paid to participants.

(f) Reporting for Fully Benefit-Responsive Investment Contracts

As described in Financial Accounting Standards Board (FASB) Staff Position FSP AAG INV-1 and Statement of Position No. 94-4-1, Reporting for Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans (the FSP contained within ASC topic 962, *Plan Accounting – Defined Contribution Pension Plans*), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measure for that portion of net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

participants would receive if they were to initiate permitted transactions under the terms of the Plan. As required by the FSP the statements of net assets available for benefits present the fair value of the Plan's investment contracts as well as the adjustment from fair value to contract value for the fully benefit-responsive investment contract. The statement of changes in net assets available for benefits is prepared on a contract basis for the fully benefit-responsive contract.

There are no reserves against contract value for credit risk of the contract issuer or otherwise related to the Plan's investment in the fully benefit responsive fixed income account. The fair value of the Plan's fully benefit-responsive contract at December 31, 2014 and 2013 was \$1,469,641 and \$1,729,533, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3%. The crediting interest rate was 3% for 2014 and 2013, respectively. Such interest rates are reviewed on a monthly basis for resetting.

Certain events limit the ability of the plan to transact at contract value with the issuer. Such events include plan termination and contract discontinuance to another carrier. The plan administrator does not believe that any events which would limit the plan's ability to transact at contract value with participants are probable of occurring.

(g) Recently Issued Accounting Standards

In May 2015, the FASB issued ASU 2015-07, *Fair Value Measurement: Disclosures for Investments in Certain Entities that Calculate NAV per Share (or its Equivalent)*. The ASU removes the requirement to classify within the fair value hierarchy table in Levels 2 or 3 investments in certain funds measured at net asset value (NAV) as a practical expedient to estimate fair value. The ASU requires that any NAV-measured investments excluded from the fair value hierarchy table be summarized as an adjustment to the table so that total investments can be reconciled to the balance sheet. The ASU is effective for fiscal years beginning after December 15, 2016, with early adoptions permitted. The ASU is to be applied retrospectively. Management believes the impact on the Plan's financial statements will not be significant.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part I eliminate the requirements to measure the fair value of fully benefit-responsive investment contracts. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in the fair value of investments by general type. Part II also simplifies the level of disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics, and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Parts I and III are not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be applied retrospectively. Management is evaluating the likely impacts to the financial statements of the Plan.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

(3) Investments (Unaudited)

The following investment information as of December 31, 2014 and 2013 has been certified as complete and accurate by the Plan's custodian, VOYA Retirement Insurance and Annuity Company.

		<u>2014</u>	<u>2013</u>
Investments at fair value:			
VOYA Money Market Fund	Pooled separate account	\$ 1,509	1,738
Lazard Emerging Mkts Eqty Port Opn	Pooled separate account	31,672	36,539
VOYA Fixed Accounts	Fixed income account	1,469,641*	1,729,533*
Vanguard VIF Small Comp Grwth Port	Pooled separate account	53,329	46,231
VY Clarion Real Estate Port Srv	Pooled separate account	38,052	9,406
VY JPMorgan Mid Cap Val Port I	Pooled separate account	79,135	123,527
MFS Value Fund R2	Pooled separate account	54,363	12,841
MFS International Value Fund R2	Pooled separate account	39,815	8,502
CRM Mid Cap Value Fund Inv	Pooled separate account	59,474	55,954
PIMCO Total Return Portfolio R	Pooled separate account	—	181,131
Pioneer Fund – Y	Pooled separate account	—	622,902*
Pioneer Strategic Income Fund – Y	Pooled separate account	14,928	5,207
Thornburg International Value – R4	Pooled separate account	162,425	183,982
Vanguard VIF Diversified Value	Pooled separate account	422,351*	365,522
Baron Asset Fund	Pooled separate account	515,191*	478,998*
American Funds Growth Fnd R3	Pooled separate account	871,837*	621,473*
American Funds Am Balanced R3	Pooled separate account	1,116,004*	1,120,723*
VY JPMorgan Sm Cp Core Eq Prt Srv	Pooled separate account	47,834	17,315
PIMCO VIT Real Return Portfolio Adm	Pooled separate account	88,470	30,249
VOYA U.S. Stock Index Portfolio Inst	Pooled separate account	276,742	184,675
VY Oppenheimer Global Portfolio	Pooled separate account	448,724*	415,777*
VY Columbia Sm Cap Val II Pt I	Pooled separate account	302,940	—
VOYA Index Solution 2015 – C1 Adv	Pooled separate account	23,098	20,686
VOYA Index Solution 2025 – C1 Adv	Pooled separate account	159,066	139,423
VOYA Index Solution 2035 – C1 Adv	Pooled separate account	306,226	292,022
VOYA Index Solution 2045 – C1 Adv	Pooled separate account	238,635	193,452
VOYA Index Solution 2055 – C1 Adv	Pooled separate account	38,719	14,996
VOYA Index Solution Income – C1 Adv	Pooled separate account	28	26
VOYA Am Cent SmMidCap Value – Init	Pooled separate account	—	296,159
VOYA Large Cap Growth Portfolio Inst	Pooled separate account	519,105*	426,090*
Massachusetts Investors Trust R2	Pooled separate account	713,049*	—
VOYA Intermediate Bond Port I	Pooled separate account	171,156	—
Templeton Global Bond Fund R	Pooled separate account	277,053	289,075
		<u>\$ 8,540,571</u>	<u>7,924,154</u>

*Represents 5% or more of the Plan's net assets available for benefits.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

During 2014 and 2013, the Plan's investments in pooled separate accounts (including gains and losses on investments bought, sold, and held during the year) appreciated (depreciated) by \$477,025 and \$1,197,400, respectively. Interest received during 2014 and 2013 was \$44,120 and \$45,434, respectively.

(4) Fair Value Measurements (Unaudited)

FASB ASC 820 *Fair Value Measurements and Disclosures*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset and liability in an orderly transaction between market participants at the measurement date.

FASB ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy are:

- **Level 1** – inputs are quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access at measurement date.
- **Level 2** – inputs are other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.
- **Level 3** – inputs are derived from valuation methodologies, including pricing models, discounted cash flow models and similar techniques, and are not based on market, exchange, dealer, or broker-traded transactions. In addition, Level 3 valuations incorporate assumptions and projections that are not observable in the market, and significant professional judgment in determining the fair value assigned to such assets or liabilities.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value.

Pooled separate accounts: Valued at their "accumulation unit value" (AUV). The separate account is valued daily as the number of accumulation units held multiplied by the AUV. The AUV is first established when a new fund starts and is then determined daily based on the net asset value (NAV) of shares of the underlying fund, the fund's dividends and the contract's separate account charges. NAV is used as a practical expedient to estimate the fair value of the Plan's interests therein, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. As of December 31, 2014 and 2013, the Plan had no specific plans or intentions to sell investments at amounts different than NAV.

Fixed income account: Valued using announced credited rates and contractual formulas and schedules.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumption

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2014.

	Total carrying value at December 31, 2014	Quoted prices in markets active (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
Pooled separate accounts:				
Equity	\$ 4,650,966	—	4,650,966	—
Fixed income	538,188	—	538,188	—
Balanced	1,881,776	—	1,881,776	—
Fixed income account	1,469,641	—	1,469,641	—
Total investments	<u>\$ 8,540,571</u>	<u>—</u>	<u>8,540,571</u>	<u>—</u>

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2013.

	Total carrying value at December 31, 2013	Quoted prices in markets active (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
Pooled separate accounts:				
Equity	\$ 4,064,763	—	4,064,763	—
Fixed income	502,193	—	502,193	—
Balanced	1,627,665	—	1,627,665	—
Fixed income account	1,729,533	—	1,729,533	—
Total investments	<u>\$ 7,924,154</u>	<u>—</u>	<u>7,924,154</u>	<u>—</u>

(5) Plan Termination

Although it has not expressed any intention to do so, the Company has the right to discontinue, terminate, amend, or modify the Plan, in whole or in part, at any time subject to the provisions of ERISA. In the event the Plan is terminated, the net assets available for benefits will be allocated based on the value of each participant's account.

(6) Income Taxes

The Internal Revenue Service has determined and informed the Prototype Plan Sponsor in a letter dated March 31, 2008, that the Prototype Plan and related trust are designed in accordance with applicable sections

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013

of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC.

U.S. GAAP requires plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(7) Related-Party and Party-In-Interest Transactions

Certain Plan investments are units of pooled separate accounts and the fixed income account that invest in mutual funds managed by VOYA Retirement Insurance and Annuity Company. VOYA Retirement Insurance and Annuity Company is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

(8) Reconciliation of Financial Statements to Form 5500

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

Net assets available for benefits per the financial statements	\$ 8,256,711
Refund of excess deferrals not included in Form 5500	<u>207,608</u>
Net assets available for benefits per Form 5500	<u>\$ 8,464,319</u>
Changes in net assets available for benefits per the financial statements	\$ 599,743
Add 2014 refund of excess deferrals not included in Form 5500	207,608
Less 2013 refund of excess deferrals not included in Form 5500	<u>(200,594)</u>
Changes in net assets available for benefits per Form 5500	<u>\$ 606,757</u>

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

Net assets available for benefits per the financial statements	\$ 7,656,968
Refund of excess deferrals not included in Form 5500	<u>200,594</u>
Net assets available for benefits per Form 5500	<u>\$ 7,857,562</u>
Changes in net assets available for benefits per the financial statements	\$ 1,383,738
Add 2013 refund of excess deferrals not included in Form 5500	200,594
Less 2012 refund of excess deferrals not included in Form 5500	<u>(95,461)</u>
Changes in net assets available for benefits per Form 5500	<u>\$ 1,488,871</u>

**INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements

December 31, 2014 and 2013

(9) Subsequent Events

The Plan has evaluated subsequent events through October 15, 2015, which represents the date the financial statements were available to be issued and noted no subsequent events that would have impacted the Plan's financial statements.

On May 27, 2015, the Plan was amended to change the name of the Plan to the Infiltrator Water Technologies LLC 401(k) Plan and Trust.

**INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN**

Statements of Net Assets Available for Benefits

December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets:		
Pooled separate accounts, at fair value (note 3)	\$ 7,070,930	6,194,621
Fixed income account, at fair value (note 3)	<u>1,469,641</u>	<u>1,729,533</u>
Total assets	8,540,571	7,924,154
Liabilities:		
Due to participants – benefit claims payable	—	636
Due to participants – excess deferrals	<u>207,608</u>	<u>200,594</u>
Total liabilities	207,608	201,230
Net assets available for benefits with investments at fair value	8,332,963	7,722,924
Adjustment from fair value to contract value for fully benefit-responsive investment	<u>(76,252)</u>	<u>(65,956)</u>
Net assets available for benefits	<u>\$ 8,256,711</u>	<u>7,656,968</u>

See accompanying notes to financial statements.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Statements of Changes in Net Assets Available for Benefits

Years ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair market value of pooled separate accounts (notes 2(d) and 3)	477,025	1,197,400
Interest income	44,120	45,434
	<u>521,145</u>	<u>1,242,834</u>
Employee contributions (note 1)	547,507	491,255
Employer contributions (note 1)	68,705	61,408
Employee rollovers	88,071	—
Total additions	<u>1,225,428</u>	<u>1,795,497</u>
Deductions from net assets attributed to:		
Benefits paid to participants (note 1)	413,235	219,520
Administrative fees	4,516	1,459
Refund of excess deferrals	207,934	190,780
Total deductions	<u>625,685</u>	<u>411,759</u>
Net increase	599,743	1,383,738
Net assets available for benefits:		
Beginning of year	7,656,968	6,273,231
End of year	\$ <u><u>8,256,711</u></u>	<u><u>7,656,968</u></u>

See accompanying notes to financial statements.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2014

Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current value
* Voya Money Market Fund	Pooled separate account, 130 units	\$ 1,509
* Voya Fixed Accounts	Fixed income account **	1,393,389
* Voya Intermediate Bond Port I	Pooled separate account, 11,100 units	171,156
* Pioneer Strategic Income Fund – Y	Pooled separate account, 966 units	14,928
* Voya Index Solution 2015 – C1 Adv	Pooled separate account, 1,724 units	23,098
* Voya Index Solution 2025 – C1 Adv	Pooled separate account, 11,299 units	159,066
* Voya Index Solution 2035 – C1 Adv	Pooled separate account, 21,083 units	306,226
* Voya Index Solution 2045 – C1 Adv	Pooled separate account, 16,434 units	238,635
* Voya Index Solution 2055 – C1 Adv	Pooled separate account, 2,411 units	38,719
* VY Oppenheimer Global Portfolio	Pooled separate account, 21,009 units	448,724
* Massachusetts Investors Trust R2	Pooled separate account, 30,860 units	713,049
* Thornburg International Value – R4	Pooled separate account, 15,811 units	162,425
* Vanguard VIF Diversified Value	Pooled separate account, 20,872 units	422,351
* Vanguard VIF Small Comp Grwth Port	Pooled separate account, 2,184 units	53,329
* Baron Asset Fund	Pooled separate account, 20,467 units	515,191
* American Funds Growth Fnd R3	Pooled separate account, 39,203 units	871,837
* American Funds Am Balanced R3	Pooled separate account, 57,147 units	1,116,004
* CRM Mid Cap Value Fund Inv	Pooled separate account, 3,303 units	59,474
* MFS Value Fund R2	Pooled separate account, 2,432 units	54,363
* MFS International Value Fund R2	Pooled separate account, 1,542 units	39,815
* VY JPMorgan Sm Cp Core Eq Prt Srv	Pooled separate account, 2,126 units	47,834
* VY JPMorgan Mid Cap Val Port I	Pooled separate account, 3,027 units	79,135
* VY Clarion Real Estate Port Srv	Pooled separate account, 1,809 units	38,052
* Voya U.S. Stock Index Portfolio Inst	Pooled separate account, 13,436 units	276,742
* PIMCO VIT Real Return Portfolio Adm	Pooled separate account, 6,105 units	88,470
* VY Columbia Sm Cap Val II Pt I	Pooled separate account, 17,779 units	302,940
* Lazard Emerging Mkts Eqty Port Opn	Pooled separate account, 2,032 units	31,672
* Voya Index Solution Inc - C1 Adv	Pooled separate account, 2 units	28
* Voya Large Cap Growth Portfolio Inst	Pooled separate account, 29,060 units	519,105
* Templeton Global Bond Fund R	Pooled separate account, 23,509 units	277,053
		\$ 8,464,319

* Represents a party-in-interest.

**Stated at contract value.

The above information has been certified as complete and accurate by the Plan's custodian,
VOYA Retirement Insurance and Annuity Company.

See accompanying independent auditors' report.

[illegible]