# Form 5500

**Department of the Treasury**
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

**2014**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

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

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

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

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
INTEGRAL SYSTEMS, INC. AND SUBSIDIARIES RETIREMENT

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

**1c** Effective date of plan 01/01/1995

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

BRIDGE POINTE CORPORATE CENTRE
4820 EASTGATE MALL, SUITE 200
SAN DIEGO, CA 92121

**2b** Employer Identification Number (EIN)
52-1267968

**2c** Plan Sponsor's telephone number
858-812-7329

**2d** Business code (see instructions)
541330

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 04/08/2016 | RICHARD DUCKWORTH |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 04/08/2016 | RICHARD DUCKWORTH |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number (optional)

| | | | |
|---|---|---|---|
| **3a** | Plan administrator's name and address [X] Same as Plan Sponsor | **3b** | Administrator's EIN |
| | | **3c** | Administrator's telephone number |
| **4** | If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: | **4b** | EIN |
| **a** | Sponsor's name | **4c** | PN |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 750 |
| **6** | Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** | Total number of active participants at the beginning of the plan year | **6a(1)** | 512 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 409 |
| **b** | Retired or separated participants receiving benefits | **6b** | 3 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 259 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 671 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 671 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 668 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 5 |
| **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 2J 2F 2G 2K 3D 3F 3H 2S 2T

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

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

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

**a Pension Schedules**

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

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **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
INTEGRAL SYSTEMS, INC. AND SUBSIDIARIES RETIREMENT

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

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

**D** Employer Identification Number (EIN)
52-1267968

## 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

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|---|---|---|---|---|---|
| | | | | (f) From | (g) To |
| 04-1590850 | 65935 | MR 60029 | 671 | 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 |
|---|---|
| 0 | 0 |

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

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

| (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 | |
| | | | |

**(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 | 13905004 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 0 |

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

| | | | | | |
|---|---|---|---|---|---|
| b | Balance at the end of the previous year | | | 7b | 13523074 |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | 456554 | | |
| | (2) Dividends and credits | 7c(2) | 0 | | |
| | (3) Interest credited during the year | 7c(3) | 404544 | | |
| | (4) Transferred from separate account | 7c(4) | 1597557 | | |
| | (5) Other (specify below) | 7c(5) | 75750 | | |
| | ▶ LN INT, LN PRIN, LOAN DEFAULT, LOAN | | | | |
| | (6)Total additions | | | 7c(6) | 2534405 |
| d | Total of balance and additions (add lines **7b** and **7c(6)**). | | | 7d | 16057479 |
| e | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 2063552 | | |
| | (2) Administration charge made by carrier | 7e(2) | 2413 | | |
| | (3) Transferred to separate account | 7e(3) | 0 | | |
| | (4) Other (specify below) | 7e(4) | 86510 | | |
| | ▶ LN DISTRIB, MOVED PARTC | | | | |
| | (5) Total deductions | | | 7e(5) | 2152475 |
| f | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | 7f | 13905004 |

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

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

**A** Name of plan
INTEGRAL SYSTEMS, INC. AND SUBSIDIARIES RETIREMENT

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

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

**D** Employer Identification Number (EIN)
52-1267968

## Part I Service Provider Information (see instructions)

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

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

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

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

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

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

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

SAGEVIEW ADVISORY GROUP, LLC

33-0818667

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 27 | INVESTMENT ADVISOR | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 94354 | Yes [ ] No [X] |

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

| (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? |
|---|---|---|---|---|---|---|
| 52 60 63 64 68 72 | CONTRACT ADMINISTRATOR | 8190 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| SAGEVIEW ADVISORY GROUP, LLC | 27 | 94354 |

| **(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. |
|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO.<br><br>04-1590850 | PLAN RELATED EXPENSES |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| SSGA INTL EQUITY INDEX FUND<br><br>04-0025081 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| SSGA MID CAP EQUITY INDEX FUND<br><br>04-0025081 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| SSGA SMALL CAP EQUITY INDEX FUND<br><br>04-0025081 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| PREMIER MONEY MARKET FD BABSON<br><br>04-3212059 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| OAKMARK EQUITY & INCOME FUND<br><br>04-3276558 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MM S&P 500 INDEX FDNORTHERN TRUST<br><br>04-3410047 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| SEL SM CP GR FD W&R/WLLNGTN/MNT<br><br>04-3464205 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| SEL MID CAP GR II FD TRP/FRONTIER<br><br>04-3512596 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| SELECT TRP/LS BLUE CHIP GROWTH FUND<br><br>04-3556992 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| FIDELITY CONTRAFUND<br><br>04-6056833 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| OPPENHEIMER GLOBAL FUND<br><br>13-2649093 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| FIRST EAGLE OVERSEAS FUND<br><br>13-3392291 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| JP MORGAN MID CAP VALUE FUND<br><br>13-3963293 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| T. ROWE PRICE RETIREMENT 2010 FUND<br><br>20-0001631 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| T. ROWE PRICE RETIREMENT 2020 FUND<br><br>20-0001634 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| T. ROWE PRICE RETIREMENT 2030 FUND<br><br>20-0001636 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| T. ROWE PRICE RETIREMENT 2040 FUND<br><br>20-0001638 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| OPPENHEIMER REAL ESTATE FUND<br><br>22-3849391 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| TOTAL RETURN FUND PIMCO<br><br>33-0239892 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| ALLIANZGI NFJ SMALL CAP VALUE FUND<br><br>33-0457728 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| PIONEER DISCIPLINED VALUE FUND<br><br>36-4356313 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MM S&P MID CAP INDEX FUND NRTN TR<br><br>45-5349772 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MM MSCI EAFE INTL INDX FD NRTN TR<br><br>45-5357167 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MM RSL 2000 SMCAP INDX FD NRTN TR<br><br>45-5366542 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| T. ROWE PRICE RETIREMENT 2050 FUND<br><br>51-0612044 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| AMERICAN FUNDS GRTH FUND OF AMERICA<br><br>52-0792143 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MAINSTAY HIGH YIELD CORP BOND FD<br><br>52-2206685 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| MAINSTAY ICAP SELECT EQUITY FUND<br><br>52-2206685 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| COLUMBIA MID CAP VALUE FUND<br><br>56-0906609 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| T. ROWE PRICE RETIREMENT BAL FUND<br><br>56-2294396 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| TEMPLETON GLOBAL BOND FUND<br><br>59-6865210 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| OPPENHEIMER INTERNATIONAL BOND FUND<br><br>84-1308320 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| THORNBURG INTERNATIONAL VALUE FUND<br><br>85-0451747 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| AMER FUNDS EUROPACIFIC GROWTH FUND<br><br>95-1411037 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| PIMCO HIGH YIELD FUND<br><br>95-2632339 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| METROPOLITAN WEST TOTAL RTRN BND FD<br><br>95-4625304 | BASIS POINTS * PLAN ASSETS |

| **(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 H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2014**

**This Form is Open to Public Inspection**

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

**A** Name of plan
INTEGRAL SYSTEMS, INC. AND SUBSIDIARIES RETIREMENT

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

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

**D** Employer Identification Number (EIN)
52-1267968

## 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) | 700084 | 1417407 |
| **(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) | 765599 | 890943 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 113784673 | 116302408 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 13523075 | 13905004 |
| **(15)** Other | 1c(15) | 0 | 0 |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | 0 | 0 |
| **(2)** Employer real property | 1d(2) | | |
| **e** Buildings and other property used in plan operation | 1e | | |
| **f** Total assets (add all amounts in lines 1a through 1e) | 1f | 128773431 | 132515762 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | | |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 128773431 | 132515762 |

## 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) | 2890189 | |
| **(B)** Participants | 2a(1)(B) | 4422173 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 286950 | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 7599312 |
| **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) | 33187 | |
| **(F)** Other | 2b(1)(F) | 404543 | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 437730 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | 0 | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 9079600 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 9079600 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **(6)** Net investment gain (loss) from common/collective trusts | 2b(6) | | 0 |
| **(7)** Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| **(8)** Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| **(9)** Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| **(10)** Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | -665995 |
| **c** Other income | 2c | | 0 |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 16450647 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 12673528 | |
| **(2)** To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| **(3)** Other | 2e(3) | 10841 | |
| **(4)** Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 12684369 |
| **f** Corrective distributions (see instructions) | 2f | | 0 |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | 15757 |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: **(1)** Professional fees | 2i(1) | 0 | |
| **(2)** Contract administrator fees | 2i(2) | 6565 | |
| **(3)** Investment advisory and management fees | 2i(3) | 0 | |
| **(4)** Other | 2i(4) | 1625 | |
| **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 8190 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 12708316 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | 3742331 |
| **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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

**(1)** Name: JGD & ASSOCIATES, LLP **(2)** EIN: 95-3132551

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

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

## Part IV Compliance Questions

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

During the plan year:

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

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 5000000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | X | | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2014**

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

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

**A** Name of plan
INTEGRAL SYSTEMS, INC. AND SUBSIDIARIES RETIREMENT

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

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

**D** Employer Identification Number (EIN)
52-1267968

## 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): 04-1590850

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

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

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5355 Mira Sorrento Place Suite 700 San Diego, CA 92121-3825
Phone (858) 587-1000 Fax (858) 587-0212

*Partners* David R. Brzezniak CPA
Daniel P. Schreiber CPA
William T. Botzum CPA
Thomas C. Zonaras CPA
Oliver R. McElroy CPA



JGD & *Associates* LLP
CERTIFIED PUBLIC ACCOUNTANTS

www.JGDnet.com

October 2, 2015

To the 401(k) Plan Advisory Committee of the
Integral Systems, Inc. and Subsidiaries Retirement Plan

We have conducted a DOL limited-scope audit of the financial statements of the Integral Systems, Inc. and Subsidiaries Retirement Plan for the year ended December 31, 2014 and have issued our report thereon dated October 1, 2015. As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 of those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedules taken as a whole. We did, however, audit the form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated October 23, 2014. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Integral Systems, Inc. and Subsidiaries Retirement Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 1, 2015.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We have also communicated to management any significant deficiencies, material weaknesses, or other items for improvement in internal control identified as a result of audit procedures performed. Communication of such information will be made to you in a separate letter.

*Other Information in Documents Containing Audited Financial Statements*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of 401(k) Plan Advisory Committee and management of the Integral Systems, Inc. and Subsidiaries Retirement Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

JGD & Associates LLP

# INTEGRAL SYSTEMS, INC. AND SUBSIDIARIES
# RETIREMENT PLAN

## FINANCIAL REPORT

## DECEMBER 31, 2014 AND 2013

INTEGRAL SYSTEMS, INC. AND SUBSIDIARIES
RETIREMENT PLAN

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All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 are omitted because of the absence of conditions under which they are required.

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# INDEPENDENT AUDITOR'S REPORT

To the 401(k) Plan Advisory Committee of the
Integral Systems, Inc. and Subsidiaries Retirement Plan
San Diego, California

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the Integral Systems, Inc. and Subsidiaries Retirement Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

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

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 of 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 audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

**Basis for Disclaimer of Opinion**

As permitted by 29 CFR Section 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 Massachusetts Mutual Life Insurance Company, the current and former custodians 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 custodians hold the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodians as of December 31, 2014 and 2013 and for the year ended December 31, 2014 that the information provided to the plan administrator by the custodians is complete and accurate.

**Disclaimer of Opinion**

Because of the significance of the matter discussed 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 schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and the Schedule H, Line 4a – Schedule of Delinquent Participant Contributions as of and for the year ended December 31, 2014 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

**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 schedules, other than that derived from the information certified by the custodians, 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.

JGD & Associates LLP

San Diego, California
October 1, 2015

Integral Systems, Inc. and Subsidiaries Retirement Plan
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| INVESTMENTS, AT FAIR VALUE (Notes 2, 3, 4, 5 and 6) | $ 131,206,487 | $ 127,901,141 |
| RECEIVABLES | | |
| Employer's contribution | 1,417,407 | 700,084 |
| Notes receivable from participants (Notes 2 and 3) | 890,943 | 765,599 |
| Total receivables | 2,308,350 | 1,465,683 |
| Total assets | 133,514,837 | 129,366,824 |
| **LIABILITIES** | | |
| EXCESS CONTRIBUTIONS | 236,143 | 0 |
| Total liabilities | 236,143 | 0 |
| NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE | 133,278,694 | 129,366,824 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts (Notes 2, 3, 4 and 6) | (999,075) | (593,393) |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 132,279,619 | $ 128,773,431 |

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

Integral Systems, Inc. and Subsidiaries Retirement Plan
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2014

| | |
|---|---|
| ADDITIONS TO (SUBTRACTIONS FROM) NET ASSETS ATTRIBUTED TO | |
| Investment income (Notes 2, 3 and 4) | |
| Net depreciation in fair value of investments | $ (665,995) |
| Dividends | 9,079,600 |
| Interest | 404,543 |
| Net investment income | 8,818,148 |
| Interest income on notes receivable from participants (Notes 2 and 3) | 33,187 |
| Contributions | |
| Employer's discretionary profit-sharing | 2,890,189 |
| Participants' | 4,186,030 |
| Participant rollovers | 286,950 |
| Total contributions | 7,363,169 |
| Total additions | 16,214,504 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO | |
| Benefits paid to participants | 12,700,126 |
| Administrative expenses (Note 3) | 8,190 |
| Total deductions | 12,708,316 |
| Net increase | 3,506,188 |
| NET ASSETS AVAILABLE FOR BENEFITS | |
| Beginning of year | 128,773,431 |
| End of year | $ 132,279,619 |

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

## NOTE 1--DESCRIPTION OF PLAN

The following description of the Integral Systems, Inc. and Subsidiaries Retirement Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General : The Plan, which was adopted on January 1, 1995, is a defined-contribution plan covering substantially all employees of Kratos Integral Holdings, LLC (formerly Integral Systems, Inc.) and its participating affiliates, SAT Corporation, Real Time Logic, Inc., Lumistar, Inc., CVG, Inc., Kratos Integral Systems International, Inc., and Kratos Technology & Training Solutions, Inc. (collectively, the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Kratos 401(k) Plan Advisory Committee is responsible for oversight of the Plan and determines the appropriateness and monitors performance of the Plan's investment offerings.

Contributions : Participant salary reduction contributions: Each year, non-highly compensated participants may contribute up to 75% of pretax annual compensation, as defined by the Plan, and highly compensated participants may contribute up to 25% of pretax annual compensation. Participants who have attained age 50 before the end of the plan year are eligible to make catch up contributions. Such contributions are 100% vested and non-forfeitable. The Plan includes an auto enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions invested in a designated fund until changed by the participant. The deferral rate for an automatically enrolled participant increases 1% per year until the participant reaches 10%. As defined by the Plan, participants are permitted to designate a portion or all of the deferral contributions they are otherwise eligible to make under the Plan as Roth deferral contributions. Participant contributions are subject to certain Internal Revenue Service (IRS) limitations.

Employer discretionary matching contributions: The Company may make matching contributions in an amount equal to the percentage declared by the employer's board of directors based on the deferral contribution made by each participant during each calendar quarter, as defined by the Plan. These contributions are subject to overall employer contribution limits and additions to individual participant account limits. Each participant will be vested in employer contributions per the vesting schedule. The Company has elected to not make an employer discretionary matching contribution for the year ended December 31, 2014.

NOTE 1--DESCRIPTION OF PLAN (Continued)

| | | |
|---|---|---|
| Contributions (continued) | : | Employer discretionary profit-sharing contributions: The Company may make a profit-sharing contribution to the Plan each quarter. The contributions would be allocated to participant accounts in the same ratio as the participant's compensation bears to total compensation of eligible participants. The Company has elected to make a quarterly discretionary profit-sharing contribution of 6% for the year ended December 31, 2014. For the year ended December 31, 2014, the Company's employer discretionary profit-sharing contributions totaled $2,890,189.<br><br>Participant rollover contributions: Participants may also contribute amounts representing distributions from other qualified defined contribution or defined benefit plans (rollover). |
| Eligibility to participate | : | Full time employees who have reached age twenty-one and completed one month of service are eligible to participate in the Plan as of the next succeeding entry date (first day of the calendar quarter). Full time employees who have reached age twenty-one and completed six months of service are eligible to receive employer contributions. If the employee fails to meet the previously listed criteria, the employee becomes eligible to participate in the Plan and receive employer contributions on the twelve month anniversary of the original date of employment as long as they worked at least 1,000 hours. |
| Forfeitures | : | At December 31, 2014 and 2013, forfeited nonvested accounts held by the Plan totaled $46,276 and $6,038. These accounts will be used to pay administrative expenses of the Plan or to reduce employer contributions. During 2014, forfeited nonvested accounts totaling $1,535 were used to reduce employer discretionary profit-sharing contributions. |
| Notes receivable from participants | : | Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account. The loan interest rate is set at 1% above the prime rate, as defined. |
| Participant accounts | : | Participants direct the investment of their contributions into various investment options offered by the Plan. If a participant has not elected investment options, contributions will be directed to the default investments as determined by the plan administrator. Individual accounts are maintained for each plan participant. Each participant's account is credited with the participant's salary reduction and rollover contributions, employer discretionary matching contributions, and an allocation of the employer's discretionary profit-sharing contribution and plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on the participant's compensation, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. |

NOTE 1--DESCRIPTION OF PLAN (Continued)

Payment of benefits : On termination of service due to death, disability, or retirement, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account or annual installments. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. Participants may defer receiving these benefits until their normal retirement age if their vested account balance exceeds $5,000.

Participants may also elect to withdraw in cash certain vested amounts within his or her contribution account to the extent necessary to meet a financial hardship, in accordance with the regulations and rulings of the Internal Revenue Code (IRC). After the withdrawal, a stipulated period of time must lapse, as defined by the Plan, before a participant can make additional contributions.

Vesting : Participants are vested immediately in their participant salary reduction and rollover contributions plus actual earnings thereon. Vesting in the remainder of their accounts (employer discretionary matching and employer discretionary profit-sharing) is based on years of continuous service. For participants employed by the Company after May 31, 2009, accrued benefits vest as follows:

| Years of Service | Vested Interest |
|---|---|
| Less than 1 | 0% |
| 1 | 33% |
| 2 | 67% |
| 3 or more | 100% |

For participants who terminated employment before May 31, 2009, accrued benefits vest as follow:

| Years of Service | Vested Interest |
|---|---|
| Less than 1 | 0% |
| 1 | 20% |
| 2 | 40% |
| 3 | 60% |
| 4 | 80% |
| 5 or more | 100% |

For vesting purposes, a year of service is defined as a plan year in which an employee works at least 1,000 hours.

Participants become fully vested upon termination for reason of retirement, death or disability, or if the Plan is terminated. Nonvested benefits are forfeited by participants upon termination for reasons other than normal retirement, death or disability.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting : The financial statements of the Plan are presented on the accrual basis of accounting.

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

Administrative expenses : Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of the Plan, administration of notes receivable from participants and distributions from participant accounts are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

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

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

Notes receivable from participants : Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Principal and interest are paid ratably through payroll deductions. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses have been recorded as of December 31, 2014 and 2013. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of benefits : Benefits are recorded when paid.

Subsequent events : The Plan has evaluated subsequent events through October 1, 2015, the date the financial statements were available to be issued.

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

Use of estimates : The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America 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. Accordingly, actual results may differ from those estimates.

NOTE 3--CERTIFIED INFORMATION

The following is a summary of the investment information regarding the Plan, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by the current custodian, Massachusetts Mutual Life Insurance Company, and furnished to the plan administrator. The plan administrator has obtained certifications from the custodians that the information is complete and accurate as of December 31, 2014 and 2013. Certified information is summarized as follows:

| | 2014 | 2013 |
|---|---|---|
| Investments, at fair value | $ 131,206,487 | $ 127,901,141 |
| Adjustment from fair value to contract value for interest in fully benefit-responsive investment contracts | (999,075) | (593,393) |
| Subtotal | 130,207,412 | 127,307,748 |
| Notes receivable from participants | 890,943 | 765,599 |
| Total investments and assets certified by the custodians | $ 131,098,355 | $ 128,073,347 |

Changes in net assets certified by the custodians and not audited for the year ended December 31, 2014, include the following:

| | |
|---|---|
| Net depreciation in fair value of investments | $ (665,995) |
| Dividends | 9,079,600 |
| Interest on investments | 404,543 |
| Interest on notes receivable from participants | 33,187 |
| Administrative expenses | (8,190) |

NOTE 4--INVESTMENTS

Except for its investment contract with an insurance company (Note 6), the Plan's investments are held in a trust fund. The following presents investments that represent 5% or more of the Plan's net assets as of December 31:

| | 2014 | | 2013 | |
|---|---|---|---|---|
| **Investments at Fair Value as Determined by Quoted Market Price** | | | | |
| Mutual funds | | | | |
| American Funds EuroPacific Growth Fund | 10,787,018 | * | 7,227,248 | * |
| American Funds Growth Fund of America Fund | 0 | | 9,336,085 | * |
| JPMorgan Mid Cap Value Fund | 9,113,280 | * | 8,319,832 | * |
| MainStay ICAP Select Equity Fund | 10,288,126 | * | 11,201,939 | * |
| MassMutual S&P 500 Index Fund | 12,167,116 | * | 10,693,435 | * |
| Metropolitan West Total Return Bond Fund | 8,945,795 | * | 0 | |
| PIMCO Total Return Fund | 0 | | 8,636,048 | * |
| T. Rowe Price Select Blue Chip Growth Fund | 10,254,869 | * | 234,311 | |
| T. Rowe Price Select MCG II Fund | 10,383,027 | * | 10,432,946 | * |
| Waddell & Reed Select Small Cap Growth Fund | 8,198,458 | * | 9,031,741 | * |
| Other mutual funds | 36,164,719 | | 38,671,088 | |
| Total investments at fair value | 116,302,408 | | 113,784,673 | |
| **Investments at Contract Value** | | | | |
| Guaranteed investment accounts | | | | |
| Guaranteed Interest Account | 13,905,004 | | 13,523,075 | |
| Total investments at contract value | 13,905,004 | | 13,523,075 | |
| **Adjustment from Contract Value to Fair Value** | 999,075 | | 593,393 | |
| Total investments, at fair value | $ 131,206,487 | | $ 127,901,141 | |

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

| | |
|---|---|
| Mutual funds | $ (665,995) |
| Net change in fair value | $ (665,995) |

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2014 are reported in net appreciation in fair value of investments.

NOTE 5--FAIR VALUE MEASUREMENTS

The fair value measurement accounting literature provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). 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. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy and a description of the valuation methodologies used for assets measured at fair value are described below:

NOTE 5--FAIR VALUE MEASUREMENTS (Continued)

*Level 1 Fair Value Measurements*

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

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Level 2 Fair Value Measurements*

Inputs to the valuation methodology include (a) quoted prices for similar assets or liabilities in active markets, (b) quoted prices for identical or similar assets or liabilities in inactive markets, (c) inputs other than quoted prices that are observable for the asset or liability or (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

The Plan was not invested in any level two assets as of December 31, 2014 and 2013.

*Level 3 Fair Value Measurements*

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

Guaranteed investment contracts are valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer (See Note 6). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only. In determining the reasonableness of the methodology, the 401(k) Plan Advisory Committee evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated utilizing available market data (for example, swap curve rate).

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 plan management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 5--FAIR VALUE MEASUREMENTS (Continued)

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

| | Assets at Fair Value as of December 31, 2014 | | | |
|---|---|---|---|---|
| | Fair Value | Level 1 | Level 2 | Level 3 |
| Guaranteed investment account (a) | $ 14,904,079 | $ 0 | $ 0 | $ 14,904,079 |
| Mutual funds: | | | | |
| Fixed income (b) | 15,288,623 | 15,288,623 | 0 | 0 |
| International (c) | 11,773,432 | 11,773,432 | 0 | 0 |
| Large cap (d) | 38,807,457 | 38,807,457 | 0 | 0 |
| Lifecycle (e) | 14,152,840 | 14,152,840 | 0 | 0 |
| Mid cap (f) | 20,733,225 | 20,733,225 | 0 | 0 |
| Real estate (h) | 2,011,748 | 2,011,748 | 0 | 0 |
| Small cap (i) | 13,535,083 | 13,535,083 | 0 | 0 |
| Total | $ 131,206,487 | $ 116,302,408 | $ 0 | $ 14,904,079 |

| | Assets at Fair Value as of December 31, 2013 | | | |
|---|---|---|---|---|
| | Fair Value | Level 1 | Level 2 | Level 3 |
| Guaranteed investment contract (a) | $ 14,116,468 | $ 0 | $ 0 | $ 14,116,468 |
| Mutual funds: | | | | |
| Fixed income (b) | 14,770,997 | 14,770,997 | 0 | 0 |
| International (c) | 13,469,105 | 13,469,105 | 0 | 0 |
| Large cap (d) | 37,388,813 | 37,388,813 | 0 | 0 |
| Lifecycle (e) | 13,143,775 | 13,143,775 | 0 | 0 |
| Mid cap (f) | 19,446,902 | 19,446,902 | 0 | 0 |
| Money market mutual fund (g) | 1,074 | 1,074 | 0 | 0 |
| Real estate (h) | 1,233,254 | 1,233,254 | 0 | 0 |
| Small cap (i) | 14,330,753 | 14,330,753 | 0 | 0 |
| Total | $ 127,901,141 | $ 113,784,673 | $ 0 | $ 14,116,468 |

(a) Guaranteed investment contract: Investments are provided through Massachusetts Mutual Life Insurance Company. See Note 6.

(b) Fixed income: A mutual fund that is intended to produce a predictable stream of income derived from ownership in corporate or government bonds and other fixed income instruments with varying maturities.

(c) International: A mutual fund that invests primarily in companies located outside of its investors' country of residence.

(d) Large cap: A mutual fund that invests in companies with a market capitalization of greater than $10 billion at the time of purchase.

NOTE 5--FAIR VALUE MEASUREMENTS (Continued)

(e) Lifecycle: A mutual fund that is diversified over a range of asset categories. Each lifecycle fund has an allocation strategy for the underlying equity, fixed income and short term mutual funds based on the number of years until the funds reach their target retirement dates. Each fund with a target retirement date will gradually adopt a more conservative asset allocation as it approaches its target retirement date.

(f) Mid cap: A mutual fund that invests in mid-sized companies generally ranging from $2 billion to $10 billion in market capitalization at the time of purchase.

(g) Money market mutual fund: These funds invest in short term (12 months or less) debt issued by corporations or governments. Each money market mutual fund is usually high quality and returns interest in addition to principal when they mature.

(h) Real estate: These funds focus on generating good risk-adjusted returns for investors. Focal points include: active pursuit of acquisition opportunities including both build-to-core and lease-to-core strategies; a continuation of investment in/maintenance of a portfolio of infill properties; a focus on liability management utilizing asset-liability matching; a focus on increasing property NOI; and increasing risk appetite in the context of a core fund.

(i) Small cap: A mutual fund that invests in companies with a market capitalization of between $300 million and $2 billion at the time of purchase.

The following table sets forth a summary of changes in fair value of the Plan's level 3 assets for the year ended December 31, 2014:

| | Guaranteed investment contract |
|---|---|
| Balance at January 1, 2014 | $ 14,116,468 |
| Realized gains | 410,099 |
| Unrealized gains | 405,682 |
| Purchases | 2,061,151 |
| Sales | (2,089,321) |
| Balance at December 31, 2014 | $ 14,904,079 |

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

The following tables represent the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs as of:

Massachusetts Mutual Guaranteed Interest Account as of December 31, 2014

| Instrument | Fair Value | Principal Valuation Technique | Unobservable Inputs | Range of Significant Input Values |
|---|---|---|---|---|
| Guaranteed investment contract | $ 14,904,079 | Market value formula | Assumed interest rate | 1.25% |
| | | | Experience rate | 2.48% |

NOTE 5--FAIR VALUE MEASUREMENTS (Continued)

Massachusetts Mutual Guaranteed Interest Account as of December 31, 2013

| Instrument | Fair Value | Principal Valuation Technique | Unobservable Inputs | Range of Significant Input Values |
|---|---|---|---|---|
| Guaranteed investment contract | $ 14,116,468 | Market value formula | Assumed interest rate | 1.16% |
| | | | Experience rate | 2.02% |

NOTE 6--INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has a fully benefit-responsive guaranteed investment contract with Massachusetts Mutual Life Insurance Company for the years ended December 31, 2014 and 2013. Massachusetts Mutual Life Insurance Company maintain the contributions in general accounts. The accounts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuers are contractually obligated to repay the principal and specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contracts. The guaranteed investment contracts are presented on the face of the Statements of Net Assets Available for Benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by Massachusetts Mutual Life Insurance Company, represents contributions made under the contracts, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuers or otherwise. The fair value of the investment contracts at December 31, 2014 and 2013 is $14,904,079 and $14,116,468, respectively. The crediting interest rate is based on an agreed upon formula with the issuers, and is reviewed on a quarterly basis for resetting.

The average yields earned by the guaranteed investment contracts are as follows:

| Average yields | 2014 | 2013 |
|---|---|---|
| Based on actual earnings | 2.79% | 2.69% |
| Based on interest rate credited to participants | 2.79% | 2.69% |

Certain events limit the ability of the Plan to transact at contract value with the issuers, such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deleting of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestiture or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemptions under ERISA. 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.

The guaranteed investment contracts do not permit the insurance companies to terminate the agreements prior to the scheduled maturity date.

NOTE 7--PLAN TERMINATION

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

NOTE 8--TAX STATUS

The IRS has determined and informed the Company by a letter dated October 8, 2010, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the U.S. Department of Labor (DOL) Employee Benefits Security Administration (EBSA). Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, 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 income tax examinations by taxing jurisdictions; however, there are currently no income tax examinations for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE 9--PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds, units of a common/collective trust and units of guaranteed investment accounts managed by Massachusetts Mutual Life Insurance Company. Massachusetts Mutual Life Insurance Company are the current and former custodians as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 10--RISKS AND UNCERTAINTIES

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

NOTE 11--NONEXEMPT TRANSACTIONS

Participant contributions and loan repayments totaling $207,636 were withheld from participants' pay throughout the plan year and were not remitted to the Plan timely. Each remittance constituted a loan from the Plan to the plan sponsor. The late contributions and loan repayments were remitted up to four business days after the date the contributions and loan repayments could have reasonably been remitted. Lost earnings on these participant contributions and loan repayments were determined to be immaterial and the Company intends to remit these lost earnings during the plan year ending December 31, 2015 (See attached Schedule H – Line 4a).

NOTE 12--RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following are reconciliations of net assets available for benefits per the financial statements to the Form 5500 and of change in net assets available for benefits per the financial statements to the Form 5500:

| | 2014 | 2013 |
|---|---|---|
| Net assets available for benefits per the financial statements | $ 132,279,619 | $ 128,773,431 |
| Excess contributions accrued | 236,143 | 0 |
| Net assets available for benefits per the Form 5500 | $ 132,515,762 | $ 128,773,431 |

| | 2014 |
|---|---|
| Change in net assets available for benefits per financial statements | $ 3,506,188 |
| Excess contributions – current year | 236,143 |
| Change in net assets available for benefits per Form 5500 | $ 3,742,331 |

SUPPLEMENTARY INFORMATION

Integral Systems, Inc. and Subsidiaries Retirement Plan
(EIN # 52-1267968) (Plan #001)
Schedule H, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Guaranteed Investment Contract | | | |
| * | Massachusetts Mutual | Guaranteed Interest Account | | 14,904,079 |
| | Mutual Funds | | | |
| | Allianz Global Investors | AllianzGI NFJ Small Cap Value Fund | | 4,054,078 |
| | American Funds | American Funds EuroPacific Growth Fund | | 10,787,018 |
| | Franklin Templeton Investments | Templeton Global Bond Fund | | 1,047,573 |
| | Fidelity | Fidelity Contrafund | | 981,960 |
| | JPMorgan | JPMorgan Mid Cap Value Fund | | 9,113,280 |
| * | Massachusetts Mutual | MassMutual MSCI EAFE International Index Fund | | 986,414 |
| * | Massachusetts Mutual | MassMutual Russell 2000 Small Cap Index Fund | | 1,282,547 |
| * | Massachusetts Mutual | MassMutual S&P 500 Index Fund | | 12,167,116 |
| * | Massachusetts Mutual | MassMutual S&P Mid Cap Index Fund | | 1,236,918 |
| | Metropolitan West | Metropolitan West Total Return Bond Fund | | 8,945,795 |
| | New York Life Insurance Company | MainStay High Yield Corporate Bond Fund | | 3,638,814 |
| | New York Life Insurance Company | MainStay ICAP Select Equity Fund | | 10,288,126 |
| | Oakmark Funds | Oakmark Equity & Income Fund | | 5,115,386 |
| | Oppenheimer Funds | Oppenheimer Real Estate Fund | | 2,011,748 |
| | PIMCO | PIMCO Real Return Fund | | 1,656,441 |
| | T. Rowe Price | T. Rowe Price Retirement 2010 Fund | | 255,224 |
| | T. Rowe Price | T. Rowe Price Retirement 2020 Fund | | 4,497,965 |
| | T. Rowe Price | T. Rowe Price Retirement 2030 Fund | | 5,604,542 |
| | T. Rowe Price | T. Rowe Price Retirement 2040 Fund | | 2,112,540 |
| | T. Rowe Price | T. Rowe Price Retirement 2050 Fund | | 628,348 |
| | T. Rowe Price | T. Rowe Price Retirement Income Fund | | 1,054,221 |

Integral Systems, Inc. and Subsidiaries Retirement Plan
(EIN # 52-1267968) (Plan #001)
Schedule H, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
December 31, 2014

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Mutual Funds (continued) | | | |
| | T. Rowe Price | T. Rowe Price Select Blue Chip Growth Fund | | 10,254,869 |
| | T. Rowe Price | T. Rowe Price Select MCG II Fund | | 10,383,027 |
| | Waddell & Reed | Waddell & Reed Select Small Cap Growth Fund | | 8,198,458 |
| | Total investments | | 0 | 131,206,487 |
| * | Participant Loans | Interest rates range from 4.25% - 9.25% with maturity dates ranging from 2015 to 2029. | 0 | 890,943 |
| | Total | | $ 0 | $ 132,097,430 |

* Indicates party-in-interest

In accordance with ERISA section 404(c), cost information is not required when reporting investments of an individual account plan that is participant or beneficiary directed.

Integral Systems, Inc. and Subsidiaries Retirement Plan
(EIN # 52-1267968) (Plan #001)
Schedule H, Line 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
Year ended December 31, 2014

Total that Constitutes Nonexempt Prohibited Transactions

| Participant Contributions Transferred Late to the Plan | | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|---|---|---|---|
| $ 207,636 | ✓ | $ 207,636 | $ 0 | $ 0 | $ 0 |

✓ Includes late participant loan repayments

* See Note 11

| A Name of Plan | B Three-digit plan Number |
|---|---|
| **Integral Systems, Inc. and Subsidiaries Retirement Plans** | **002** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employer Identification Number** |
| **Integral Systems, Inc.** | **521267968** |

# Schedule H, line 4i - Schedule of Assets (Held At End of Year)

| (a) | (b) Identity of issue, borrower, lessor, or similar part | (c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| * | MassMutual | Guaranteed Interest Account | 13,904,998 | 13,904,998 |
| * | MassMutual | Holding Account (GIA) | 6 | 6 |
| * | Mainstay | MF-1082 | 9,917,407 | 10,288,126 |
| * | Mainstay | MF-1141 | 3,925,274 | 3,638,814 |
| * | Franklin/Templeton | MF-1272 | 1,109,173 | 1,047,573 |
| * | JP Morgan | MF-141 | 8,144,599 | 9,113,280 |
| * | Metropolitan West Asset Management | MF-516 | 8,937,576 | 8,945,795 |
| * | PIMCO Funds | MF-589 | 1,805,639 | 1,656,441 |
| * | First Eagle | MF-767 | 0 | 0 |
| * | T. Rowe Price | MF-BT | 1,047,788 | 1,054,221 |
| * | MassMutual Select | MF-CAA | 11,625,585 | 12,167,116 |
| * | Oppenheimer | MF-CB | 1,839,600 | 2,011,748 |
| * | MassMutual Select | MF-CBK | 1,334,694 | 1,282,547 |
| * | MassMutual Select | MF-CBL | 0 | 0 |
| * | MassMutual Select | MF-CBT | 1,215,363 | 1,236,918 |
| * | MassMutual Select | MF-CBU | 0 | 0 |
| * | MassMutual Select | MF-CBZ | 1,107,832 | 986,414 |
| * | MassMutual Select | MF-CCA | 0 | 0 |
| * | T. Rowe Price | MF-FT | 261,517 | 255,224 |
| * | MassMutual Premier | MF-G | 0 | 0 |
| * | American Funds | MF-GW | 0 | 0 |
| * | American Funds | MF-KR | 10,841,631 | 10,787,018 |
| * | T. Rowe Price | MF-LT | 4,303,242 | 4,497,965 |
| * | T. Rowe Price | MF-OT | 586,372 | 628,348 |
| * | T. Rowe Price | MF-PT | 5,323,976 | 5,604,542 |
| * | T. Rowe Price | MF-QT | 1,941,130 | 2,112,540 |
| * | MassMutual Select | MF-SC | 8,808,487 | 8,198,458 |
| * | PIMCO Funds | MF-TZ | 0 | 0 |
| * | Oakmark | MF-VA | 5,042,152 | 5,115,386 |
| * | MassMutual Select | MF-WA | 10,054,604 | 10,254,869 |
| * | Fidelity Investments | MF-WB | 932,063 | 981,960 |
| * | MassMutual Select | MF-WF | 9,760,121 | 10,383,027 |
| * | Allianz Global Investors | MF-WW | 4,884,035 | 4,054,078 |
| * | MassMutual Select | MF-ZX | 1 | 0 |
| | Participant Loans | 4.250000 - 5.750000 | 0 | 892,165 |

| A Name of Plan | B Three-digit plan Number |
|---|---|
| **Integral Systems, Inc. and Subsidiaries Retirement Plans** | **002** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employer Identification Number** |
| **Integral Systems, Inc.** | **521267968** |

# Schedule C Formula Description and/or EIC Statement Description

| Service Provider Name | Service Provider EIN | Service Provider Address | Formula / EIC Statement |
|---|---|---|---|
| Allianz Global Investors | 330457728 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Allianz Global Investors with respect to AllianzGI NFJ Small Cap Value Fund (MF-WW). |
| American Funds | 520792143 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds Grth Fund of America (MF-GW). |
| American Funds | 951411037 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to Amer Funds EuroPacific Growth Fund (MF-KR). |
| Columbia | 560906609 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Columbia with respect to Columbia Mid Cap Value Fund (MF-UB). |
| Fidelity Investments | 046056833 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Fidelity Investments with respect to Fidelity Contrafund (MF-WB). |
| First Eagle | 133392291 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by First Eagle with respect to First Eagle Overseas Fund (MF-767). |
| Franklin/Templeton | 596865210 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to Templeton Global Bond Fund (MF-1272). |
| JP Morgan | 133963293 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JP Morgan Mid Cap Value Fund (MF-141). |
| Mainstay | 522206685 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Mainstay with respect to Mainstay High Yield Corp Bond Fd (MF-1141). |
| Mainstay | 522206685 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Mainstay with respect to MainStay ICAP Select Equity Fund (MF-1082). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-WF). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to Sel Sm Cp Gr Fd (W&R/Wllngtn/Mnt) (MF-SC). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to Select TRP/LS Blue Chip Growth Fund (MF-WA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to AllianzGI NFJ Small Cap Value Fund (MF-WW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Amer Funds EuroPacific Growth Fund (MF-KR). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds Grth Fund of America (MF-GW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to First Eagle Overseas Fund (MF-767). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Metropolitan West Total Rtrn Bnd Fd (MF-516). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to PIMCO High Yield Fund (MF-PH). |

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| | | |
|---|---|---|
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to PIMCO Real Return Fund (MF-589). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2010 Fund (MF-FT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2020 Fund (MF-LT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2030 Fund (MF-PT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2040 Fund (MF-QT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2050 Fund (MF-OT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement Bal Fund (MF-BT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Total Return Fund (PIMCO) (MF-WZ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Total Return Fund Admin (PIMCO) (MF-TZ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual. |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Closed Premier Money Market Fd (MF-YG). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM MSCI EAFE Intl Indx Fd (Nrtn Tr) (MF-CBZ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM MSCI EAFE Intl Indx Fd (Nrtn Tr) (MF-CCA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM Rsl 2000 SmCap Indx Fd (Nrtn Tr) (MF-CBK). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM Rsl 2000 SmCap Indx Fd (Nrtn Tr) (MF-CBL). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM S&P 500 Index Fd(Northern Trust) (MF-CAA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM S&P 500 Index Fd(Northern Trust) (MF-X). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM S&P 500 Index Fd(Northern Trust) (MF-ZX). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM S&P Mid Cap Index Fund (Nrtn Tr) (MF-CBT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM S&P Mid Cap Index Fund (Nrtn Tr) (MF-CBU). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fd (Babson) (MF-G). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-WF). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sel Sm Cp Gr Fd (W&R/Wllngtn/Mnt) (MF-SC). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select TRP/LS Blue Chip Growth Fund (MF-WA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to MM MSCI EAFE Intl Indx Fd (Nrtn Tr) (MF-CCA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to MM Rsl 2000 SmCap Indx Fd (Nrtn Tr) (MF-CBL). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to MM S&P 500 Index Fd(Northern Trust) (MF-ZX). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to MM S&P Mid Cap Index Fund (Nrtn Tr) (MF-CBU). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with |

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| | | |
|---|---|---|
| Company | | respect to Premier Money Market Fd (Babson) (MF-G). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-WF). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to Sel Sm Cp Gr Fd (W&R/Wllngtn/Mnt) (MF-SC). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to Select TRP/LS Blue Chip Growth Fund (MF-WA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (20 basis points * plan assets) with respect to MM S&P 500 Index Fd(Northern Trust) (MF-X). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Amer Funds EuroPacific Growth Fund (MF-KR). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds Grth Fund of America (MF-GW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to JP Morgan Mid Cap Value Fund (MF-141). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (14 basis points * plan assets) with respect to Metropolitan West Total Rtrn Bnd Fd (MF-516). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Mainstay High Yield Corp Bond Fd (MF-1141). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to MainStay ICAP Select Equity Fund (MF-1082). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to PIMCO High Yield Fund (MF-PH). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2010 Fund (MF-FT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2020 Fund (MF-LT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2030 Fund (MF-PT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2040 Fund (MF-QT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2050 Fund (MF-OT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement Bal Fund (MF-BT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Total Return Fund (PIMCO) (MF-WZ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to AllianzGI NFJ Small Cap Value Fund (MF-WW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Columbia Mid Cap Value Fund (MF-UB). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Fidelity Contrafund (MF-WB). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to First Eagle Overseas Fund (MF-767). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Oakmark Equity & Income Fund (MF-VA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Templeton Global Bond Fund (MF-1272). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to Oppenheimer Global Fund (MF-ND). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to Oppenheimer International Bond Fund (MF-CW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to Oppenheimer Real Estate Fund (MF-CB). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (35 basis points * plan assets) with respect to Pioneer Disciplined Value Fund (MF-PV). |

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| | | |
|---|---|---|
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with respect to Thornburg International Value Fund (MF-CJ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (50 basis points * plan assets) with respect to SSgA Intl Equity Index Fund (MF-KG). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (52 basis points * plan assets) with respect to SSgA Mid Cap Equity Index Fund (MF-RG). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (52 basis points * plan assets) with respect to SSgA Small Cap Equity Index Fund (MF-TG). |
| Metropolitan West Asset Management | 954625304 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Metropolitan West Asset Management with respect to Metropolitan West Total Rtrn Bnd Fd (MF-516). |
| Oakmark | 043276558 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oakmark with respect to Oakmark Equity & Income Fund (MF-VA). |
| Oppenheimer | 132649093 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Global Fund (MF-ND). |
| Oppenheimer | 223849391 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Real Estate Fund (MF-CB). |
| Oppenheimer | 841308320 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer International Bond Fund (MF-CW). |
| PIMCO Funds | 330239892 | MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to Total Return Fund (PIMCO) (MF-WZ). |
| PIMCO Funds | 330239892 | MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to Total Return Fund Admin (PIMCO) (MF-TZ). |
| PIMCO Funds | 952632339 | MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO High Yield Fund (MF-PH). |
| PIMCO Funds | 952632339 | MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO Real Return Fund (MF-589). |
| Pioneer | 364356313 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Pioneer with respect to Pioneer Disciplined Value Fund (MF-PV). |
| SSGA | 040025081 | MassMutual provided the Plan with the required written disclosure for Management Fees received by SSGA with respect to SSgA Intl Equity Index Fund (MF-KG). |
| SSGA | 040025081 | MassMutual provided the Plan with the required written disclosure for Management Fees received by SSGA with respect to SSgA Mid Cap Equity Index Fund (MF-RG). |
| SSGA | 040025081 | MassMutual provided the Plan with the required written disclosure for Management Fees received by SSGA with respect to SSgA Small Cap Equity Index Fund (MF-TG). |
| T. Rowe Price | 200001631 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2010 Fund (MF-FT). |
| T. Rowe Price | 200001634 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-LT). |
| T. Rowe Price | 200001636 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2030 Fund (MF-PT). |
| T. Rowe Price | 200001638 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2040 Fund (MF-QT). |
| T. Rowe Price | 510612044 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2050 Fund (MF-OT). |
| T. Rowe Price | 562294396 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement Bal Fund (MF-BT). |
| Thornburg | 850451747 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Thornburg with respect to Thornburg International Value Fund (MF-CJ). |

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| A Name of Plan | B Three-digit Plan Number |
|---|---|
| **Integral Systems, Inc. and Subsidiaries Retirement Plans** | **002** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employee Identification Number** |
| **Integral Systems, Inc.** | **521267968** |

# Schedule H, line 4j - Schedule of Reportable Transactions

| (a) Identity of party involved | (b) Description of asset (include interest rate and maturity in case of a loan) | (c) Purchase price | (d) Selling price | (e) Lease Rental | (f) Expense incurred with transaction | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| PIMCO Fun | MF-TZ | 0 | 8,933,178 | | 0 | 9,214,982 | 8,933,178 | (281,804) |
| American F | MF-GW | 0 | 9,283,083 | | 0 | 8,325,197 | 9,283,083 | 957,886 |
| MassMutual | MF-WA | 9,283,083 | 0 | | 0 | 0 | 0 | 0 |
| | MF-ZX | 0 | 10,910,071 | | 0 | 9,566,809 | 10,910,071 | 1,343,262 |
| | MF-CAA | 10,910,071 | 0 | | 0 | 0 | 0 | 0 |
| Metropolita | MF-516 | 8,933,178 | 0 | | 0 | 0 | 0 | 0 |

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# Schedule C Soft Dollar Compensation
# Eligible Indirect Compensation Statement

Mutual fund investments of the plan (whether direct or indirect through a separate investment account) may have soft dollar arrangements pursuant to which the investment advisor or sub-advisor to the mutual fund (and/or its affiliates) may direct trades to certain brokers in exchange for research and other services, other than just trade execution. For plans investing directly or indirectly in the MassMutual Premier or Select Funds, MassMutual provided the required written disclosure regarding soft dollar compensation on the Schedule C Formula Description and/or EIC Statement Description Attachment. For all other mutual funds, MassMutual provided the required written disclosure in the Statement of Additional Information ("SAI").

For additional information on soft dollar compensation, refer to the section of the mutual fund's SAI that discusses brokerage allocation and other practices.



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