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 10/01/2014 and ending 09/30/2015

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1995

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

43990 FREMONT BLVD.
FREMONT, CA 94538

2b Employer Identification Number (EIN)
94-2327682

2c Plan Sponsor's telephone number
510-226-4414

2d Business code (see instructions)
812990

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.	06/29/2016	LAWRENCE SNYDER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/29/2016	LAWRENCE SNYDER
	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**	267
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)**	234
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	221
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	44
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	265
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	265
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	228
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)**	[ ] 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)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE 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 10/01/2014 and ending 09/30/2015

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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

GREAT-WEST LIFE & ANNUITY 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
84-0467907	68322	931434-01	101	10/01/2014	09/30/2015

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	776040
5	Current value of plan's interest under this contract in separate accounts at year end	5	3443090

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	554741
c	Additions: (1) Contributions deposited during the year	7c(1)	86167		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	8039		
	(4) Transferred from separate account	7c(4)	134027		
	(5) Other (specify below)	7c(5)	21333		
	▶ LOAN REPAYMENTS				
	(6)Total additions			7c(6)	249566
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	804307
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	18556		
	(2) Administration charge made by carrier	7e(2)	769		
	(3) Transferred to separate account	7e(3)	8942		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	28267
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	776040

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 09/30/2015

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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

GREAT-WEST LIFE & ANNUITY COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

84-0467907

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

CHARLES SCHWAB

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

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

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

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

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

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

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

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

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

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

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

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

MILLER KAPLAN ARASE LLP

44 MONTGOMARY STREET
SUITE 3701
SAN FRANCISCO, CA 94104

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	11250	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

VERISIGHT, INC.

27-2037969

1350 TREAT BLVD
SUITE 300
WALNUT CREEK, CA 94597

(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?
13	NONE	14250	Yes [X] No [ ]	Yes [ ] No [X]	2095	Yes [ ] No [X]

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

BROUWER & JANACHOWSKI LLC

1831 TIBURON BLVD
TIBURON, CA 94920-2572

(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 28	NONE	52606	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

(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
VERISIGHT, INC.	13	2095

(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.
GREAT-WEST LIFE & ANNUITY COMPANY 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111 84-0467907	ADMINISTRATION SERVICES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 09/30/2015

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: FUTUREFUNDS SERIES ACCOUNT II

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
84-0467907-001	P	3443090

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 09/30/2015

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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)	400000	425000
(2) Participant contributions	1b(2)		110
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	13183	11698
(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)	251415	333042
(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)	192399	154514
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	3310526	3443090
(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)	6873303	5842858
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	554640	775940
(15) Other	1c(15)	1640967	2260951

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	13236433	13247203
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	0	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	13236433	13247203

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)	425000	
	(B) Participants	2a(1)(B)	356811	
	(C) Others (including rollovers)	2a(1)(C)	112490	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		894301
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)	9148	
	(F) Other	2b(1)(F)	18514	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		27662
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	271990	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		271990
	(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)	-21240	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-21240

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-53558
(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)		-701847
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		417308
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	304444	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		304444
f Corrective distributions (see instructions)	2f		8374
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	11250	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	52606	
(4) Other	2i(4)	29864	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		93720
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		406538
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		10770
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: MILLER KAPLAN ARASE LLP **(2)** EIN: 95-2036255

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 09/30/2015

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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): 84-0467907 74-6518191

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):

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

FINANCIAL STATEMENTS

SEPTEMBER 30, 2015 AND 2014

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

I N D E X

		Page No.
INDEPENDENT AUDITORS' REPORT		1 - 2
EXHIBIT "A"	- Statements of Net Assets Available for Benefits as of September 30, 2015 and 2014	3
EXHIBIT "B"	- Statement of Changes in Net Assets Available for Benefits - October 1, 2014 to September 30, 2015	4
NOTES TO FINANCIAL STATEMENTS		5 - 12
SUPPLEMENTAL SCHEDULES		
SCHEDULE 1	- Schedule of Assets (Held At End of Year) as of September 30, 2015	13 - 14
SCHEDULE 2	- Schedule of Reportable Transactions - October 1, 2014 to September 30, 2015	15

MKA MILLER KAPLAN ARASE LLP
CERTIFIED PUBLIC ACCOUNTANTS SINCE 1941

INDEPENDENT AUDITORS' REPORT

Trustees and Plan Administrator
WPS/Moody Western Profit Sharing 401(k) Plan
43990 Fremont Boulevard
Fremont, California 94538

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of WPS/Moody Western Profit Sharing 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of September 30, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended September 30, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Mannon Kaplan, CPA
George Nadel Rivin, CPA
Edwin Kanemaru, CPA
Kenneth R. Holmer, CPA
Douglas S. Waite, CPA
Donald G. Garrett, CPA
Catherine C. Gardner, CPA
Jeffrey L. Goss, CPA
Richard DeFronzo, JD
Joanna Bolsky, CPA
Ronald D. Chandler, CPA
Michael G. Kaplan, CPA
Michael J. Quackenbush, CPA
Edmond Avaness, CPA
Crane Curran, CPA
Gregory E. Klein, CPA
Andrew B. Koski, MBA
Grant K. Miller, CPA
Barbara Kogen, CPA
Kami B. Cohen, CPA
Kelly W. Fox, CPA
Andrew M. Rosen, CPA
Kelly Harper, CPA
Vincent Leoni, CPA
Alexandra Chernyak, CPA
Stephen Ozen, CPA
Justine Grant Ruffalo, CPA

Stanley L. Miller, CPA (1921-95)
Paul Arase, CPA (1921-2015)

Los Angeles
4123 Lankershim Boulevard
North Hollywood, CA 91602
Tel: 818.769.2010

San Francisco
44 Montgomery Street
Suite 3701
San Francisco, CA 94104
Tel: 415.956.3600

Seattle
600 Stewart Street
Suite 618
Seattle, WA 98101
Tel: 206.596.3930

Portland
1200 NW Marshall Street
Suite 812
Portland, OR 97209
Tel: 971.255.0546

Las Vegas
330 East Warm Springs Road
Las Vegas, NV 89119
Tel: 702.315.4213

an independent member of
BAKER TILLY
INTERNATIONAL

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of September 30, 2015 and 2014 and the changes in its net assets available for benefits for the year ended September 30, 2015 in conformity with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets (held at end of year) and reportable transactions as of and for the year ended September 30, 2015 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of Plan management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Miller Kaplan Arase LLP

MILLER KAPLAN ARASE LLP
San Francisco, California
April 8, 2016

EXHIBIT "A"

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	September 30, 2015	September 30, 2014
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Participant Directed Investments:		
Pooled Separate Accounts	$ 3,443,090	$ 3,310,425
Insurance Company General Account	775,940	554,741
	4,219,030	3,865,166
Trustee Directed Investments:		
Common Stock	333,042	251,415
Mutual Funds	5,842,858	6,873,303
Exchange Traded Funds	2,023,076	1,565,525
Real Estate Investment Trust	237,875	75,442
	8,436,851	8,765,685
TOTAL INVESTMENTS	12,655,881	12,630,851
CASH	11,698	13,183
RECEIVABLES		
Participant Contributions	110	-
Employer Contributions	425,000	400,000
Notes Receivable from Participants	154,514	192,399
TOTAL RECEIVABLES	579,624	592,399
TOTAL ASSETS	13,247,203	13,236,433
NET ASSETS AVAILABLE FOR BENEFITS	$ 13,247,203	$ 13,236,433

(Attached notes are an integral part of this statement)

EXHIBIT "B"

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015

	Participant Directed Investments	Trustee Directed Investments	Total
ADDITIONS			
INVESTMENT INCOME (LOSS)			
Dividends and Interest	$ 18,514	$ 271,990	$ 290,504
Net Depreciation in Fair Value of Investments	(53,558)	(723,087)	(776,645)
NET INVESTMENT (LOSS)	(35,044)	(451,097)	(486,141)
CONTRIBUTIONS AND OTHER ADDITIONS			
Employer Contributions	-	425,000	425,000
Participant Contributions	356,811	-	356,811
Rollover	112,490	-	112,490
Interest on Participant Notes Receivable	9,148	-	9,148
TOTAL CONTRIBUTIONS AND OTHER ADDITIONS	478,449	425,000	903,449
TOTAL ADDITIONS (LOSS)	443,405	(26,097)	417,308
DEDUCTIONS			
Withdrawals and Distributions	111,732	201,086	312,818
Administrative Expenses	16,489	77,231	93,720
TOTAL DEDUCTIONS	128,221	278,317	406,538
NET INCREASE (DECREASE)	315,184	(304,414)	10,770
NET ASSETS AVAILABLE FOR BENEFITS			
BEGINNING OF YEAR	4,057,565	9,188,868	13,236,433
END OF YEAR	$ 4,372,749	$ 8,884,454	$ 13,247,203

(Attached notes are an integral part of this statement)

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015 AND 2014

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the WPS/Moody Western Profit Sharing 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more specific provisions.

A. General

The Plan is a defined contribution plan established in 1995 to provide benefits to eligible employees of Western Precooling Systems, Inc. and its affiliates who have adopted the Plan (the "Company"). The plan administrator believes the Plan is designed and operated in compliance with applicable requirements of the Internal Revenue Code (the "Code") and provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

B. Administration and Expenses

An Administrative Committee manages the operation and administration of the Plan. Three officers of the Company serve as trustees. Great-West Life & Annuity Insurance Company ("Great-West") is custodian of participant directed investments under the elective deferral portion of the Plan. Participants direct the investment of their elective contribution accounts among a menu of pooled separate accounts and an insurance company general account investment provided under a group annuity contract between the Company and Great-West. Assets of the profit sharing portion of the Plan are maintained in custodial brokerage accounts with Charles Schwab Institutional. An investment manager directs the investment of profit sharing plan assets subject to guidelines established by the trustees.

Mutual fund management fees and operating expenses are charged directly to the funds. Great-West pooled separate and general account investments include an expense factor charged by Great-West in addition to the accounts' management and operating expenses. Such fees are factored into mutual funds and pooled separate accounts as a reduction in investment return. Certain participant elective transaction fees are charged directly to participant accounts. Other costs of administering the Plan are paid from the profit sharing portion of Plan assets including investment management, audit, record keeping and administrative fees.

C. Eligibility

Substantially all employees of the Company who have attained age 21 may begin elective deferrals on the first day of the month coincident with or next following commencement of employment. An employee must complete one year of service prior to attaining eligibility for the profit sharing portion of the Plan, and a participant who is not employed on September 30 must have completed a year of service (1,000 hours) during the Plan year to be eligible for an allocation of an annual profit sharing contribution. Union employees, nonresident aliens and leased employees are specifically excluded from the Plan.

D. Participant Contributions

Participants may elect to have the Company contribute their eligible pre-tax compensation, as defined in the Plan, up to the maximum amount allowable under the Plan document and provisions of the Code. Participants of age 50 or older may elect to make additional catch-up contributions not to exceed the maximum statutory amount. Participants who make pre-tax contributions to the Plan receive an equivalent reduction in taxable compensation. The Plan

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

D. Participant Contributions (Continued)

permits participants to make rollover contributions of eligible amounts received from other tax-qualified retirement plans. Such contributions are subject to the approval of the plan administrator and will be invested in accordance with participant directions.

E. Company Profit Sharing Contributions

The Company may make discretionary profit sharing contributions as defined in the Plan and as approved by the Company. The Company authorized a profit sharing contribution of $425,000 for the Plan year ended September 30, 2015 which was funded on April 7, 2016.

F. Participant Accounts

Elective deferral and rollover accounts are administered by Great-West and are valued on a daily basis. Such accounts are credited with participant contributions, rollover contributions, and participants' elective investment earnings or losses and expenses. A separate profit sharing account is maintained for each participant that is valued annually as of September 30. Eligible participants receive a share of the Company's profit sharing contribution based on a participant's eligible compensation as adjusted to integrate with the Social Security Taxable Wage Base plus a pro rata share of investment earnings or losses and expenses.

G. Vesting and Forfeitures

A participant is fully vested immediately as to voluntary contributions, rollover contributions and related earnings. A participant becomes fully vested in his or her Company profit sharing account after three years of credited service. Forfeitures of Company profit sharing contributions are first used to pay Plan administrative expenses. Any remainder of unapplied forfeitures will thereafter be added to Company profit sharing contributions. Forfeiture activity during 2015 and the balance of unapplied forfeitures at September 30, 2015 and 2014 are insignificant.

H. Notes Receivable from Participants

A participant may borrow from his or her elective deferral and rollover accounts up to the lesser of $50,000 or 50 percent of his or her vested account balance subject to a $500 minimum. A loan is secured by a participant's vested account balance, bears interest at a fixed rate based on available market financing rates at loan inception and must be repaid to the Plan within a five-year period, unless a loan is used for the purchase of a principal residence in which case the maximum repayment period may be extended. Principal and interest are paid ratably through payroll deductions. Notes receivable from participants at September 30, 2015 carry interest rates of 5.25%.

Notes receivable are measured at their unpaid principal balance plus accrued unpaid interest. Delinquent notes are recorded as a distribution based on the terms of the Plan document.

I. Payment of Benefits

Normal retirement age under the Plan is age 65. Upon termination of service, death, disability or retirement, a participant or beneficiary may choose to maintain his or her account in the Plan or

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

I. Payment of Benefits (Continued)

receive benefits in a lump sum equal to the value of the participant's vested account balance. Hardship distributions are permitted under certain limited circumstances, as defined in the Plan. Benefits are recorded when paid.

J. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to provisions of ERISA. The accounts of participants affected by a partial or complete termination of the Plan are non-forfeitable and will be determined as of the termination date.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Plan maintains its accounting records on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

B. New Accounting Pronouncements

The Financial Accounting Standards Board (FASB) recently issued *ASU 2015-07 Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. ASU 2015-07 provides that entities measuring investments at net asset value per share (NAV) as a practical expedient are no longer required to categorize such investments within the fair value hierarchy. Certain disclosures continue to be required for each class of investment measured using the practical expedient to enable users to understand the nature and risks of investments measured at NAV.

ASU 2015-07 is effective for public business entities for fiscal years beginning after December 15, 2015 and for all other entities for fiscal years beginning after December 15, 2016. Earlier application is permitted. The amendments are applied retrospectively to all periods presented. The Plan adopted ASU 2015-07 effective September 30, 2015.

The Financial Accounting Standards Board (FASB) recently issued *ASU 2015-12 Plan Accounting: Topic 960, Defined Benefit Pension Plans; Topic 962, Defined Contribution Pension Plans; Topic 965, Health and Welfare Benefit Plans.* ASU 2015-12 includes three parts. Part I designates contract value as the only required measure for fully benefit-responsive investment contracts. Part II eliminates the requirement to disclose individual investments that represent 5% or more of net assets available for benefits and the requirement to disclose net appreciation (depreciation) in fair value of investments by general type of investment. In addition, Part II provides for employee benefit plan investments to be grouped and presented by general type and eliminates the requirement to disaggregate investments in multiple ways. Part III is not applicable to the Plan.

ASU 2015-12 is effective for fiscal years beginning after December 15, 2015. Earlier application is permitted. Amendments in Parts I and II are applied retrospectively for all periods presented. The Plan adopted ASU 2015-12 effective September 30, 2015.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Investment Valuation and Income Recognition

Plan investments are stated 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 (Note 5). Purchases and sales of investments are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes gains and losses on investments bought and sold as well as held during the year.

D. Estimates

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

E. Risks and Uncertainties

Investments include a variety of securities that are exposed to various investment risks such as interest rate, market fluctuations and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in value of investments will occur in the near term and such changes could materially affect participant accounts and amounts reported in the financial statements.

NOTE 3 - INCOME TAX STATUS

The Company adopted a prototype plan that has received an opinion letter from the Internal Revenue Service. The Company believes the Plan is operated in accordance with and qualifies under applicable requirements of the Code and related state statutes and the trust, which forms a part of the Plan, is exempt from federal income and state franchise taxes.

The Plan has adopted guidance on accounting for uncertainty in income taxes issued by the Financial Accounting Standards Board. The plan administrator believes the Plan has taken no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this guidance. As of September 30, 2015, information returns for years subsequent to the year ended September 30, 2011 were subject to examination by authorities.

NOTE 4 - RELATED PARTY TRANSACTIONS

Certain investments offered under the Plan are issued by Great-West and Charles Schwab Institutional. Though purchases and sales of these securities are considered party-in-interest transactions under ERISA regulations, such transactions are permitted under provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 5 - FAIR VALUE MEASUREMENTS

Accounting guidance on measuring fair value establishes a hierarchy which prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Under the fair value hierarchy Level 1 inputs are quoted prices for identical securities in an active market. Level 2 inputs are quoted prices for similar instruments and

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. Level 3 inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability.

Common stocks and exchange traded funds are valued at the closing price reported on the active market on which the securities are traded. Mutual funds and the real estate investment trust are valued at the NAV of shares held by the Plan at year end based on closing market prices.

Fair value of the Guaranteed Portfolio Fund is determined by Great-West by using a discounted cash flow valuation methodology where the interest rate for the portfolio investment contract is reset at least annually. Certain restrictions apply to investments in this account (Note 6).

The following tables summarize Plan investments at September 30 based on the inputs used to value them:

	2015			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 5,842,858	$ -	$ -	$ 5,842,858
Exchange Traded Funds	2,023,076	-	-	2,023,076
Real Estate Investment Trust	237,875	-	-	237,875
Common Stock	333,042	-	-	333,042
Insurance Company General Account - Guaranteed Portfolio Fund	-	775,940	-	775,940
	8,436,851	775,940	-	9,212,791
Investments Measured at Net Asset Value[A]	-	-	-	3,443,090
	$ 8,436,851	$ 775,940	$ -	$ 12,655,881

	2014			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 6,873,303	$ -	$ -	$ 6,873,303
Exchange Traded Funds	1,565,525	-	-	1,565,525
Real Estate Investment Trust	75,442	-	-	75,442
Common Stock	251,415	-	-	251,415
Insurance Company General Account - Guaranteed Portfolio Fund	-	554,741	-	554,741
	8,765,685	554,741	-	9,320,426
Investments Measured at Net Asset Value[A]	-	-	-	3,310,425
	$ 8,765,685	$ 554,741	$ -	$ 12,630,851

[A] In accordance with ASU 2015-7, investments in pooled separate accounts, measured using net asset value per unit as a practical expedient to report fair value, are no longer included in the fair value hierarchy. The fair value amounts presented in this table are intended to permit a reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

NOTE 6 - GREAT-WEST GUARANTEED PORTFOLIO FUND

Plan investments in the Great-West Guaranteed Portfolio Fund are maintained in a general account by Great-West. Great-West is contractually obligated to repay principal and a specified interest rate to the Plan. Because the fund is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to this fund. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals and administrative expenses. Participants may direct the withdrawal or transfer of all or a portion of their investment in the fund at contract value.

A contractually guaranteed interest rate is declared prior to the beginning of each calendar quarter. The applicable rate is credited on all deposits made during the quarter. The methodology for calculating the interest crediting rate is based on earnings of the underlying assets in the portfolio and prevailing market conditions. The average yield earned by the fund and the yield credited to participants was 1.20% and 1.28% in 2015 and 2014, respectively.

There are no reserves for credit risk of the contract issuer or otherwise. A Plan level event resulting in premature redemption of investments in the fund is subject to restrictions and may result in market value adjustments and/or redemption charges. The plan administrator does not believe that any events limiting the Plan's ability to transact at contract value are probable of occurring.

NOTE 7 - POOLED SEPARATE ACCOUNTS

The initial pricing input used to value units of pooled separate accounts is the closing net asset value (NAV) per share of the underlying mutual fund which is then adjusted by a formula to apply an expense factor. There are no unfunded commitments and pooled separate account investments maintained by the Plan are not subject to restrictions on redemptions or redemption notice periods. The following table summarizes Plan investments in pooled separate accounts as of September 30, 2015 and 2014, respectively:

	Fair Value	
	2015	2014
Pooled Separate Accounts:		
American Funds Europacific Growth Fund[1]	$ 73,600	$ 68,179
American Funds Growth Fund of America[2]	31,878	35,477
Clearbridge Small Cap Growth[2]	90,713	15,447
Columbia Diversified Equity Income Fund[3]	13,153	17,538
Dreyfus Appreciation Fund[2]	-	2,266
Fidelity Advisor Leveraged Co. Stock Fund[2]	18,348	18,534
Great-West Aggressive Profile II Fund[2]	511,811	573,781
Great-West American Century Growth Fund[3]	89,959	86,630
Great-West Ariel Mid Cap Value Fund I[3]	16,432	-
Great-West Bond Index Fund[4]	281,717	229,582
Great-West Conservative Profile II Fund[5]	98,441	140,186
Great-West International Index Portfolio[6]	246,083	120,394
Great-West Invesco Smallcap Value Fund I[2]	533	-
Great-West Loomis Sayles Bond Portfolio[3]	47,155	44,416
Great-West Moderate Profile II Fund[7]	671,708	808,736
Great-West Real Estate Index Fund[8]	63,135	49,748
Forward	$ 2,254,666	$ 2,210,914

NOTE 7 - POOLED SEPARATE ACCOUNTS (Continued)

	Fair Value	
	2015	2014
Forwarded	$ 2,254,666	$ 2,210,914
Pooled Separate Accounts: (Continued)		
Great-West S&P 500 Index Fund[9]	241,598	217,685
Great-West S&P Mid Cap 400 Index Fund[9]	151,016	113,349
Great-West S&P Small Cap 600 Index Fund[9]	205,148	194,712
Great-West T. Rowe Price Equity Income Fund[3]	65,729	70,284
Great-West T. Rowe Price Mid-Cap Growth Fund[2]	79,797	63,176
Great-West US Govt Mortgage Securities Fund[10]	105,139	101,165
Invesco Comstock Fund[2]	48,730	55,364
JPMorgan Disciplined Equity Fund[2]	11,001	-
Lord Abbett Value Opportunities Fund[2]	-	29,264
Marsico Focus Fund[2]	39,395	39,370
MFS International Value Fund[1]	40,016	30,748
Oppenheimer Global Fund[1]	27,158	33,926
PIMCO Total Return Fund[11]	111,032	48,998
Ridgeworth Mid Cap Value Equity Fund[3]	39,139	22,670
Ridgeworth Small Cap Value Equity Fund[2]	-	56,784
Royce Total Return Fund[3]	23,526	22,016
	$ 3,443,090	$ 3,310,425

1 The primary investment objective is capital appreciation through investing in companies outside of the U.S.
2 The fund's investment objective is to provide growth of capital.
3 The fund's investment objective is to provide a high level of current income and growth of capital.
4 The fund's investment objective is to track the total return of Barclays U.S. Aggregate Bond Index.
5 The fund's investment objective is to seek capital appreciation in underlying funds that emphasize fixed income investments.
6 The fund's investment objective is to track the total return of common stocks in the MSCI AEFE index before fees and expenses.
7 The fund's investment objective is to seek capital appreciation in underlying funds with an equal emphasis on equity and fixed income investments.
8 The fund's investment objective to seek investment results before fees and expenses that track the total return of benchmark index that measures performance of publicly traded real estate investment trusts.
9 The fund's investment objective to seek investment results that track the total return of the common stocks that comprise the market index after which the fund is named.
10 The fund's investment objective to seek a high level of return consistent with preservation of capital and credit protection.
11 The fund's investment objective to seek total return and preservation of capital through investment in investment grade fixed income securities.

NOTE 8 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 8, 2016, the date on which the financial statements were available to be issued. There are no subsequent events that require recognition or additional disclosure in the Plan's financial statements.

NOTE 9 - RECLASSIFICATIONS

Certain information in the 2014 financial statements has been reclassified to conform to the 2015 presentation in accordance with guidance provided under ASU 2015-07 and ASU 2015-12 (Note 2-B). Reclassifications have no effect on previously reported net assets available for benefits.

SUPPLEMENTAL SCHEDULES

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2015

		Description of Investment	Carry Value	Fair Value
Participant Directed Investments:				
Pooled Separate Accounts				
*	American Funds Europacific Growth Fund	Pooled Separate Account	#	$ 73,600
*	American Funds Growth Fund of America	Pooled Separate Account	#	31,878
*	Clearbridge Small Cap Growth	Pooled Separate Account	#	90,713
*	Columbia Diversified Equity Income Fund	Pooled Separate Account	#	13,153
*	Fidelity Advisor Leveraged Co. Stock Fund	Pooled Separate Account	#	18,348
*	Great-West Aggressive Profile II Fund	Pooled Separate Account	#	511,811
*	Great-West American Century Growth Fund	Pooled Separate Account	#	89,959
*	Great-West Ariel Mid Cap Value Fund I	Pooled Separate Account	#	16,432
*	Great-West Bond Index Fund	Pooled Separate Account	#	281,717
*	Great-West Conservative Profile II Fund	Pooled Separate Account	#	98,441
*	Great-West International Index Portfolio	Pooled Separate Account	#	246,083
*	Great-West Invesco Smallcap Value Fund I	Pooled Separate Account	#	533
*	Great-West Loomis Sayles Bond Portfolio	Pooled Separate Account	#	47,155
*	Great-West Moderate Profile II Fund	Pooled Separate Account	#	671,708
*	Great-West Real Estate Index Fund	Pooled Separate Account	#	63,135
*	Great-West S&P 500 Index Fund	Pooled Separate Account	#	241,598
*	Great-West S&P Mid Cap 400 Index Fund	Pooled Separate Account	#	151,016
*	Great-West S&P Small Cap 600 Index Fund	Pooled Separate Account	#	205,148
*	Great-West T. Rowe Price Equity Income Fund	Pooled Separate Account	#	65,729
*	Great-West T. Rowe Price Mid-Cap Growth Fund	Pooled Separate Account	#	79,797
*	Great-West US Govt Mortgage Securities Fund	Pooled Separate Account	#	105,139
*	Invesco Comstock Fund	Pooled Separate Account	#	48,730
*	JPMorgan Disciplined Equity Fund	Pooled Separate Account	#	11,001
*	Marsico Focus Fund	Pooled Separate Account	#	39,395
*	MFS International Value Fund	Pooled Separate Account	#	40,016
*	Oppenheimer Global Fund	Pooled Separate Account	#	27,158
*	PIMCO Total Return Fund	Pooled Separate Account	#	111,032
*	Ridgeworth Mid-Cap Value Equity Fund	Pooled Separate Account	#	39,139
*	Royce Total Return Fund	Pooled Separate Account	#	23,526
	TOTAL - POOLED SEPARATE ACCOUNTS			3,443,090
Insurance Company General Account Investment				
*	Great-West Guaranteed Portfolio Fund	Insurance Company General Account	#	775,940
	TOTAL - PARTICIPANT DIRECTED INVESTMENTS			4,219,030
Trustee Directed Investments:				
Common Stock				
	Berkshire Hathaway Inc.	Common Stock	$ 223,932	333,042
Real Estate Investment Trust				
	Vanguard REIT	Real Estate Investment Trust	231,180	237,875
Exchange Traded Funds				
	Alps Trust ETF	Exchange Traded Fund	406,116	264,389
	Egshares Beyond Brics EFT	Exchange Traded Fund	170,896	142,006
	First Trust ETF II	Exchange Traded Fund	218,759	178,528
*	Schwab Emerging Markets Equity EFT	Exchange Traded Fund	216,975	190,311
*	Schwab International Small Cap Eqy EFT	Exchange Traded Fund	91,059	88,474
*	Schwab US Broad Market EFT	Exchange Traded Fund	161,720	148,091
*	Schwab US Dividend Equity ETF	Exchange Traded Fund	173,675	170,870
*	Schwab US Mid Cap ETF	Exchange Traded Fund	370,357	344,637
*	Schwab US Small Cap ETF	Exchange Traded Fund	77,470	76,185
	Vanguard Emerging Markets ETF	Exchange Traded Fund	214,916	146,258
	Vanguard Mega Cap ETF	Exchange Traded Fund	259,899	273,327
	TOTAL - EXCHANGE TRADED FUNDS		2,361,842	2,023,076

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2015

	Description of Investment	Carry Value	Fair Value
Trustee Directed Investments: (Continued)			
Mutual Funds			
Brookfield Global Listed Infrastructure Fund	Mutual Fund	$ 240,000	$ 242,680
Brookfield Global Real Estate Fund	Mutual Fund	237,400	240,850
Doubleline Emerging Markets Fund	Mutual Fund	195,035	185,260
Doubleline Total Return Fund	Mutual Fund	846,963	842,210
American Funds EuroPacific Growth Fund	Mutual Fund	249,975	247,446
Harbor International Fund	Mutual Fund	218,836	325,541
Goldman Sachs Strategic Income Fund	Mutual Fund	1,176,199	1,097,342
Goldman Sachs Multi Manager Alternative Fund	Mutual Fund	260,035	246,316
Rivernorth Doubleline Fund	Mutual Fund	611,710	483,246
Primecap Odyssey Growth Fund	Mutual Fund	187,550	389,117
Primecap Odyssey Aggressive Fund	Mutual Fund	221,476	227,163
Western Asset Core Plus Fund	Mutual Fund	1,229,075	1,234,101
* Schwab U.S. Treasury Money Fund	Mutual Fund	81,587	81,587
TOTAL - MUTUAL FUNDS		5,755,842	5,842,858
TOTAL - TRUSTEE DIRECTED INVESTMENTS		8,572,796	8,436,851
* Participant Loans	5.25%		154,514
TOTALS			$ 12,810,395

* Party-in-interest
\# Cost is not required for participant or beneficiary directed investments.

SCHEDULE 2

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
E.I.N. 94-2327682; PLAN NO. 002
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015

Identity of party involved	Description of assets (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Cost of asset	Net gain or (loss)
Schwab U.S. Treasury Money Fund	Mutual Fund	$ 2,120,275	$ -	$ 2,120,275	$ -
		-	2,999,256	2,999,256	-
Rivernorth Doubleline Strategic Income Fund	Mutual Fund	611,710	-	611,710	-
			71,466	99,965	(28,499)
Western Asset Core Plus Bond Fund	Mutual Fund	652,805	-	652,805	-

SCHEDULE 2

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
E.I.N. 94-2327682; PLAN NO. 002
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015

Identity of party involved	Description of assets (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Cost of asset	Net gain or (loss)
Schwab U.S. Treasury Money Fund	Mutual Fund	$ 2,120,275	$ -	$ 2,120,275	$ -
		-	2,999,256	2,999,256	-
Rivernorth Doubleline Strategic Income Fund	Mutual Fund	611,710	-	611,710	-
			71,466	99,965	(28,499)
Western Asset Core Plus Bond Fund	Mutual Fund	652,805	-	652,805	-

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2015

		Description of Investment	Carry Value	Fair Value
Participant Directed Investments:				
Pooled Separate Accounts				
*	American Funds Europacific Growth Fund	Pooled Separate Account	#	$ 73,600
*	American Funds Growth Fund of America	Pooled Separate Account	#	31,878
*	Clearbridge Small Cap Growth	Pooled Separate Account	#	90,713
*	Columbia Diversified Equity Income Fund	Pooled Separate Account	#	13,153
*	Fidelity Advisor Leveraged Co. Stock Fund	Pooled Separate Account	#	18,348
*	Great-West Aggressive Profile II Fund	Pooled Separate Account	#	511,811
*	Great-West American Century Growth Fund	Pooled Separate Account	#	89,959
*	Great-West Ariel Mid Cap Value Fund I	Pooled Separate Account	#	16,432
*	Great-West Bond Index Fund	Pooled Separate Account	#	281,717
*	Great-West Conservative Profile II Fund	Pooled Separate Account	#	98,441
*	Great-West International Index Portfolio	Pooled Separate Account	#	246,083
*	Great-West Invesco Smallcap Value Fund I	Pooled Separate Account	#	533
*	Great-West Loomis Sayles Bond Portfolio	Pooled Separate Account	#	47,155
*	Great-West Moderate Profile II Fund	Pooled Separate Account	#	671,708
*	Great-West Real Estate Index Fund	Pooled Separate Account	#	63,135
*	Great-West S&P 500 Index Fund	Pooled Separate Account	#	241,598
*	Great-West S&P Mid Cap 400 Index Fund	Pooled Separate Account	#	151,016
*	Great-West S&P Small Cap 600 Index Fund	Pooled Separate Account	#	205,148
*	Great-West T. Rowe Price Equity Income Fund	Pooled Separate Account	#	65,729
*	Great-West T. Rowe Price Mid-Cap Growth Fund	Pooled Separate Account	#	79,797
*	Great-West US Govt Mortgage Securities Fund	Pooled Separate Account	#	105,139
*	Invesco Comstock Fund	Pooled Separate Account	#	48,730
*	JPMorgan Disciplined Equity Fund	Pooled Separate Account	#	11,001
*	Marsico Focus Fund	Pooled Separate Account	#	39,395
*	MFS International Value Fund	Pooled Separate Account	#	40,016
*	Oppenheimer Global Fund	Pooled Separate Account	#	27,158
*	PIMCO Total Return Fund	Pooled Separate Account	#	111,032
*	Ridgeworth Mid-Cap Value Equity Fund	Pooled Separate Account	#	39,139
*	Royce Total Return Fund	Pooled Separate Account	#	23,526
	TOTAL - POOLED SEPARATE ACCOUNTS			3,443,090
Insurance Company General Account Investment				
*	Great-West Guaranteed Portfolio Fund	Insurance Company General Account	#	775,940
	TOTAL - PARTICIPANT DIRECTED INVESTMENTS			4,219,030
Trustee Directed Investments:				
Common Stock				
	Berkshire Hathaway Inc.	Common Stock	$ 223,932	333,042
Real Estate Investment Trust				
	Vanguard REIT	Real Estate Investment Trust	231,180	237,875
Exchange Traded Funds				
	Alps Trust ETF	Exchange Traded Fund	406,116	264,389
	Egshares Beyond Brics EFT	Exchange Traded Fund	170,896	142,006
	First Trust ETF II	Exchange Traded Fund	218,759	178,528
*	Schwab Emerging Markets Equity EFT	Exchange Traded Fund	216,975	190,311
*	Schwab International Small Cap Eqy EFT	Exchange Traded Fund	91,059	88,474
*	Schwab US Broad Market EFT	Exchange Traded Fund	161,720	148,091
*	Schwab US Dividend Equity ETF	Exchange Traded Fund	173,675	170,870
*	Schwab US Mid Cap ETF	Exchange Traded Fund	370,357	344,637
*	Schwab US Small Cap ETF	Exchange Traded Fund	77,470	76,185
	Vanguard Emerging Markets ETF	Exchange Traded Fund	214,916	146,258
	Vanguard Mega Cap ETF	Exchange Traded Fund	259,899	273,327
	TOTAL - EXCHANGE TRADED FUNDS		2,361,842	2,023,076

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2015

	Description of Investment	Carry Value	Fair Value
Trustee Directed Investments: (Continued)			
Mutual Funds			
Brookfield Global Listed Infrastructure Fund	Mutual Fund	$ 240,000	$ 242,680
Brookfield Global Real Estate Fund	Mutual Fund	237,400	240,850
Doubleline Emerging Markets Fund	Mutual Fund	195,035	185,260
Doubleline Total Return Fund	Mutual Fund	846,963	842,210
American Funds EuroPacific Growth Fund	Mutual Fund	249,975	247,446
Harbor International Fund	Mutual Fund	218,836	325,541
Goldman Sachs Strategic Income Fund	Mutual Fund	1,176,199	1,097,342
Goldman Sachs Multi Manager Alternative Fund	Mutual Fund	260,035	246,316
Rivernorth Doubleline Fund	Mutual Fund	611,710	483,246
Primecap Odyssey Growth Fund	Mutual Fund	187,550	389,117
Primecap Odyssey Aggressive Fund	Mutual Fund	221,476	227,163
Western Asset Core Plus Fund	Mutual Fund	1,229,075	1,234,101
* Schwab U.S. Treasury Money Fund	Mutual Fund	81,587	81,587
TOTAL - MUTUAL FUNDS		5,755,842	5,842,858
TOTAL - TRUSTEE DIRECTED INVESTMENTS		8,572,796	8,436,851
* Participant Loans	5.25%		154,514
TOTALS			$ 12,810,395

* Party-in-interest
\# Cost is not required for participant or beneficiary directed investments.