

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>BORTON-LAWSON ENGINEERING INC. 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1992</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1992</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1992</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>BORTON-LAWSON ENGINEERING INC.</u> <u>613 BALTIMORE DRIVE</u> <u>WILKES-BARRE, PA 18702-7903</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>23-2490312</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>570-821-1994</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541330</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>23-2490312</u>	2c Plan Sponsor's telephone number <u>570-821-1994</u>	2d Business code (see instructions) <u>541330</u>	
2b Employer Identification Number (EIN) <u>23-2490312</u>					
2c Plan Sponsor's telephone number <u>570-821-1994</u>					
2d Business code (see instructions) <u>541330</u>					

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.	08/10/2016	CHRISTOPHER BORTON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 209
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 148 6a(2) 156 6b 0 6c 57 6d 213 6e 0 6f 213 6g 208 6h 2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

<div><div>SCHEDULE A</div><div>(Form 5500)</div><div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan BORTON-LAWSON ENGINEERING INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BORTON-LAWSON ENGINEERING INC.	D Employer Identification Number (EIN) 23-2490312	

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.
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1 Coverage Information:

(a) Name of insurance carrier GREAT WEST LIFE AND ANNUITY
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(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	1114038-01	66	01/01/2014	12/31/2014

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

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
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(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** 1911331**5** Current value of plan's interest under this contract in separate accounts at year end **5** 0**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT**b** Balance at the end of the previous year **7b** 1611873**c** Additions: (1) Contributions deposited during the year **7c(1)** 105873(2) Dividends and credits **7c(2)** 0(3) Interest credited during the year **7c(3)** 25004(4) Transferred from separate account **7c(4)** 384333(5) Other (specify below) **7c(5)** 1698

▶ LOAN PAYMENTS

(6) Total additions **7c(6)** 516908**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 2128781**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 69218(2) Administration charge made by carrier **7e(2)** 2660(3) Transferred to separate account **7e(3)** 145572(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 217450**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 1911331

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)	0
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)	0
(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)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan <u>BORTON-LAWSON ENGINEERING INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BORTON-LAWSON ENGINEERING INC.</u>	D Employer Identification Number (EIN) <u>23-2490312</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
WELLS FARGO ADVISORS, LLC

34-1542819

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

25-0921018

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

26-0058143

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
BRUCE MCFARLAND/GEN2 GROUP, LLC

27-2928302

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

WISS & COMPANY, LLP

22-1732349

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

MARSH FINPRO

36-1436000

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

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

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

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

GREAT-WEST LIFE & ANNUITY INSURANCE

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	5343	Yes ☒ No ☐	Yes ☒ No ☐	14691	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2014</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

<p>A Name of plan <u>BORTON-LAWSON ENGINEERING INC. 401(K) PROFIT SHARING PLAN</u></p>	<p>B Three-digit plan number (PN) ▶ <u>001</u></p>	
<p>C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BORTON-LAWSON ENGINEERING INC.</u></p>	<p>D Employer Identification Number (EIN) <u>23-2490312</u></p>	

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)
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<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT-WEST LIFETIME 2015 TRUST I</u></p>		
<p>b Name of sponsor of entity listed in (a): <u>GREAT-WEST TRUST COMPANY, LLC</u></p>		
<p>c EIN-PN <u>45-0616458-001</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2129</u></p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT-WEST LIFETIME 2015 TRUST II</u></p>		
<p>b Name of sponsor of entity listed in (a): <u>GREAT-WEST TRUST COMPANY, LLC</u></p>		
<p>c EIN-PN <u>45-0617361-006</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>414756</u></p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT-WEST LIFETIME 2025 TRUST I</u></p>		
<p>b Name of sponsor of entity listed in (a): <u>GREAT-WEST TRUST COMPANY, LLC</u></p>		
<p>c EIN-PN <u>45-0616716-002</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15632</u></p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT-WEST LIFETIME 2025 TRUST II</u></p>		
<p>b Name of sponsor of entity listed in (a): <u>GREAT-WEST TRUST COMPANY, LLC</u></p>		
<p>c EIN-PN <u>45-0617486-007</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>213909</u></p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT-WEST LIFETIME 2025 TRUST III</u></p>		
<p>b Name of sponsor of entity listed in (a): <u>GREAT-WEST TRUST COMPANY, LLC</u></p>		
<p>c EIN-PN <u>45-0618235-011</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>35509</u></p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT-WEST LIFETIME 2035 TRUST II</u></p>		
<p>b Name of sponsor of entity listed in (a): <u>GREAT-WEST TRUST COMPANY, LLC</u></p>		
<p>c EIN-PN <u>45-0617888-008</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>463471</u></p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT-WEST LIFETIME 2035 TRUST III</u></p>		
<p>b Name of sponsor of entity listed in (a): <u>GREAT-WEST TRUST COMPANY, LLC</u></p>		
<p>c EIN-PN <u>45-0618461-013</u></p>	<p>d Entity code <u>C</u></p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11831</u></p>

a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT-WEST LIFETIME 2045 TRUST II**b** Name of sponsor of entity listed in (a): GREAT-WEST TRUST COMPANY, LLC

c EIN-PN 45-0618015-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 610878
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a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT-WEST LIFETIME 2045 TRUST III**b** Name of sponsor of entity listed in (a): GREAT-WEST TRUST COMPANY, LLC

c EIN-PN 45-0618745-014	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 278277
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a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT-WEST LIFETIME 2055 TRUST II**b** Name of sponsor of entity listed in (a): GREAT-WEST TRUST COMPANY, LLC

c EIN-PN 45-0618125-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 220950
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a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT-WEST LIFETIME 2055 TRUST III**b** Name of sponsor of entity listed in (a): GREAT-WEST TRUST COMPANY, LLC

c EIN-PN 45-0618856-015	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 82836
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRU CORE PLUS BOND FD**b** Name of sponsor of entity listed in (a): PRUDENTIAL TRUST CO.

c EIN-PN 23-6994310-165	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1084269
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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)
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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)
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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)
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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)
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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)
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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
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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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>BORTON-LAWSON ENGINEERING INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BORTON-LAWSON ENGINEERING INC.</u>	D Employer Identification Number (EIN) <u>23-2490312</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	28759	18636
(9) Value of interest in common/collective trusts	1c(9)	0	3434447
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	10407881	7507912
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1611873	1911331
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	12048513	12872326

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	12048513	12872326
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	397494	
(B) Participants	2a(1)(B)	672743	
(C) Others (including rollovers)	2a(1)(C)	17777	
(2) Noncash contributions	2a(2)	0	1088014
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	720	
(F) Other	2b(1)(F)	25004	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		25724

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	550797	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		550797

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		-812
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		261561
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		1925284

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1092769	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1092769
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		3359
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	5343	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		5343
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1101471

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		823813
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: SNYDER & CLEMENTE

(2) EIN: 23-2535812

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a	X		687
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d			
e Was this plan covered by a fidelity bond?	X		500000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014					
A Name of plan BORTON-LAWSON ENGINEERING INC. 401(K) PROFIT SHARING PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BORTON-LAWSON ENGINEERING INC.				D Employer Identification Number (EIN) 23-2490312	
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): 84-1455663					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2014 v. 140124					

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

BORTON-LAWSON ENGINEERING, INC.
401(K) PROFIT SHARING PLAN
FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2014 AND 2013

AND
INDEPENDENT AUDITORS' REPORT
AND
SUPPLEMENTAL SCHEDULE

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN

WILKES-BARRE, PENNSYLVANIA

DECEMBER 31, 2014 AND 2013

CONTENTS

	<u>Page</u>
<u>INDEPENDENT AUDITORS' REPORT</u>	1 - 2
<u>FINANCIAL STATEMENTS</u>	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5 - 17
<u>SUPPLEMENTAL SCHEDULE</u>	
Schedule of Assets (Held at End of Year)	18 - 19

* * * * *

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Scott W. Poplawski
Helene M. Chuckra
Timothy P. McCormack

Elmo M. Clemente (1958-Present)
Charles L. Snyder (1958-1980)

INDEPENDENT AUDITORS' REPORT

Plan Administrator of the
Borton-Lawson Engineering, Inc.
401(K) Profit Sharing Plan
613 Baltimore Drive, Suite 300
Wilkes-Barre, Pennsylvania 18702

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Borton-Lawson Engineering, Inc. 401(K) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accrual method of accounting in the format prescribed by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure Under the Employee Retirement Income Security Act of 1974; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Great-West Trust Company, LLC, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014, is required by the DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2014 AND 2013

	<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
ASSETS			
Investments at Fair Value (See Note 4, 5, and 6)		<u>\$ 12,853,690</u>	<u>\$ 12,019,754</u>
RECEIVABLES			
Notes Receivable from Participants		<u>18,636</u>	<u>28,759</u>
TOTAL RECEIVABLES		<u>18,636</u>	<u>28,759</u>
TOTAL ASSETS		<u>\$ 12,872,326</u>	<u>\$ 12,048,513</u>
	<u>LIABILITIES</u>		
TOTAL LIABILITIES		<u>\$ -</u>	<u>\$ -</u>
NET ASSETS AVAILABLE FOR BENEFITS		<u>\$ 12,872,326</u>	<u>\$ 12,048,513</u>

See Notes to Financial Statements.

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2014

ADDITIONS (SUBTRACTIONS):

Additions (Subtractions) to Net Assets Attributed to:

Investment Income:

Net Appreciation in Fair Value of Investments	\$ 260,749
Guaranteed Investment Contract Interest	26,361
Dividends	<u>549,440</u>
	<u>836,550</u>

Interest Income on Notes Receivable from Participants	<u>720</u>
---	------------

Contributions:

Participants (Including Rollover Contributions of \$17,777)	690,520
Employer	<u>397,494</u>
	<u>1,088,014</u>

TOTAL ADDITIONS	<u>1,925,284</u>
-----------------	------------------

DEDUCTIONS:

Deductions from Net Assets Attributed to:

Benefits Paid to Participants	1,096,128
Administrative Expenses	<u>5,343</u>

TOTAL DEDUCTIONS	<u>1,101,471</u>
------------------	------------------

NET INCREASE	823,813
--------------	---------

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR	<u>12,048,513</u>
-------------------	-------------------

END OF YEAR	<u><u>\$ 12,872,326</u></u>
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See Notes to Financial Statements.

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

1. DESCRIPTION OF PLAN

The following brief description of the Borton-Lawson Engineering, Inc. (Company) 401(K) Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan came into existence on January 1, 1992, and was amended and restated as of January 1, 2002 and January 1, 2013. As of January 25, 2012, the Plan changed trustees from Prudential Trust Company to Great-West Trust Company, LLC.

A. General:

The Plan is a defined contribution plan covering substantially all employees of the Company who are age 21 or older and have completed 30 days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees is responsible for oversight of the Plan.

B. Contributions:

Each year, participants may elect to defer a specific percentage of pre-tax or after-tax (Roth) annual compensation, as defined in the Plan, up to the maximum allowed by law. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. The Company makes an annual safe harbor enhanced matching contribution of 100% of the participant's elective deferral up to 3% of a participant's compensation plus 62.5% of the participant's elective deferral between 3% and 5% of the participant's compensation. The Company may also make a discretionary nonelective contribution to the Plan. The Company made no discretionary nonelective contributions for the years ended December 31, 2014 and 2013. Company and employee contributions are remitted to the Plan on a bi-weekly basis coincident with the Company's payroll schedule. Contributions are subject to certain IRS limitations.

C. Participants Accounts:

Each participant's account is credited with the participant's contributions and company matching contributions, as well as allocations of (a) Company's discretionary nonelective contributions, and (b) Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

D. Vesting:

Participants are vested immediately in their contributions and the employer safe harbor contributions plus actual earnings thereon. Vesting in the Company's nonelective contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after six years of credited service.

E. Notes Receivable from Participants:

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their nonforfeitable account balance. The loans are secured by the balance in the participant's account. The loan shall bear a rate of interest based on the bank prime rate plus 1% as reported by the U. S. Federal Reserve on the last business day of the first previous calendar quarter. Principal and interest is paid ratably through payroll deductions. Participants may only have two loans outstanding at a time and are permitted only for the purposes of safe harbor hardship withdrawal reasons. Loan refinancing is not permitted.

F. Payment of Benefits:

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, installments over a period of not more than the participant's assumed life expectancy, or by ad hoc distributions subject to certain limits. The Plan allows automatic lump sum distribution if the value of the participants vested account balance is less than \$5,000. The participant must consent to distributions in excess of \$5,000. A participant may withdraw any part of their vested account at any time after they attain age fifty-nine and a half. A participant may withdraw all or part of their elective contribution account in the event of undue financial hardship.

G. Forfeited Accounts:

At December 31, 2014 and 2013, forfeited non-vested accounts totaled \$21 and \$12, respectively. These accounts will be used to reduce future employer matching contributions. In 2014, employer contributions were not reduced by forfeited nonvested accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting:

The financial statements of the Plan are prepared using the accrual method of accounting and are presented in the format prescribed by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("Department of Labor"). The prescribed format differs from accounting principles generally accepted in the United States of America in that they do not require interest and dividends earned within mutual funds, pooled separate accounts, or bank collective trusts, etc., to be reported separately from the change in fair value (e.g. net appreciation/depreciation).

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

Investment contracts and stable value type investments that invest in investment contracts, held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. However, the fair value and contract value of the fully benefit-responsive investment contract included in the Plan's financial statements are the same as reported by Great-West Trust Company, LLC. Accordingly, there is no adjustment from fair value to contract value on the Plan's Statement of Net Assets Available for Benefits. The Statement of Changes in Net Assets Available for Benefits is prepared using the contract value basis for fully benefit responsive investment contracts.

B. Use of Estimates:

The preparation of financial statements requires the Plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

C. Investment Valuation and Income Recognition:

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan administrator determines the Plan's policies utilizing information provided by the investment advisers, custodians and insurance company. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Contributions are recorded in the period earned. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year and may include interest and dividends earned in mutual funds and pooled separate accounts as allowed by the Department of Labor.

D. Notes Receivable from Participants:

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 or 2013. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

- E. Payment of Benefits:
Benefits are recorded when paid.
- F. Administrative Expenses:
Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's accounts and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.
- G. Date of Management Review:
Subsequent events were evaluated through September 2, 2015, which is the date the financial statements were available to be issued.

3. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified as complete and accurate by the trustee, Great-West Trust Company, LLC, and was not subjected to any auditing procedures performed by the independent auditors:

- A. Investments as shown in the accompanying statement of net assets available for benefits of \$12,853,690 as of December 31, 2014 and \$12,019,754 as of December 31, 2013.
- B. Net investment income of \$836,550 and interest income on notes receivable from participants of \$720 as shown in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2014.
- C. Notes receivable from participants as shown in the accompanying statement of net assets available for benefits of \$18,636 and \$28,759 as of December 31, 2014 and 2013, respectively.
- D. All investment-related information in the accompanying supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014.

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

4. INVESTMENTS

The following presents investments that are 5 percent or more of the Plan's net assets.

	<u>2014</u>
GREAT-WEST TRUST COMPANY, LLC	
Mutual Funds	
American Funds Europacific Growth	\$ 837,530
American Funds Washington Mutual	1,746,262
Prudential Jennison Growth	1,652,036
Guaranteed Interest Fund	1,911,331
Prudential Core Plus Bond Fund	1,084,269
	<u>2013</u>
GREAT-WEST TRUST COMPANY, LLC	
Mutual Funds	
American Funds Europacific Growth	\$ 915,323
American Funds Washington Mutual	1,692,582
Prudential Jennison Growth	1,572,667
Pimco Total Return	1,000,507
Guaranteed Interest Fund	1,611,872

During 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value, as shown below. The change in fair value may include interest and dividends earned in mutual funds and collective trust funds as allowed by the Department of Labor.

	<u>2014</u>
GREAT-WEST TRUST COMPANY, LLC	
Mutual Funds	\$ 261,561
Collective Trust Funds	<u>(812)</u>
TOTAL	<u>\$ 260,749</u>

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

5. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1:

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

Level 2:

Input to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3:

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

Collective Trust Funds:

Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Mutual Funds:

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

Guaranteed Investment Contract:

Valued at the sum of participant contributions, transfers in, and interest credited less distributions, transfers out, and fees paid within guaranteed interest fund. There could be a market value adjust if a termination event takes place.

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

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

Assets at Fair Value as of December 31, 2014

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds				
Balanced - Blend	\$ 138,246	\$	\$	\$ 138,246
International Stock - Blend	837,530			837,530
International Stock - Emerging Markets	146,985			146,985
International Stock - Growth	7,518			7,518
Large Cap Stock - Blend	791,535			791,535
Large Cap Stock - Growth	3,398,298			3,398,298
Mid Cap Stock - Blend	196,232			196,232
Mid Cap Stock - Growth	447,069			447,069
Mid Cap Stock - Value	616,204			616,204
Small Cap Stock - Growth	281,032			281,032
Small Cap Stock - Value	534,022			534,022
Specialty - Real Estate	113,241			113,241
	<u>7,507,912</u>	<u>-</u>	<u>-</u>	<u>7,507,912</u>
TOTAL MUTUAL FUNDS				
	<u>7,507,912</u>	<u>-</u>	<u>-</u>	<u>7,507,912</u>
Collective Trust Funds				
Target Funds		2,350,178		2,350,178
Bonds		1,084,269		1,084,269
		<u>3,434,447</u>		<u>3,434,447</u>
TOTAL POOLED SEPARATE ACCOUNTS	<u>-</u>	<u>3,434,447</u>	<u>-</u>	<u>3,434,447</u>
Investment Contract with Insurance Co.	<u>-</u>	<u>1,911,331</u>	<u>-</u>	<u>1,911,331</u>
TOTAL ASSETS AT FAIR VALUE	<u>\$ 7,507,912</u>	<u>\$ 5,345,778</u>	<u>\$ -</u>	<u>\$ 12,853,690</u>

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

Assets at Fair Value as of December 31, 2013

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds				
Balanced - Blend	\$ 107,926	\$	\$	\$ 107,926
Balanced - Global/International	18,519			18,519
Fixed Income - Global/International	43,881			43,881
Fixed Income - Intermediate Bond	1,000,507			1,000,507
Fixed Income - Specialty	109,720			109,720
International Stock - Blend	915,323			915,323
International Stock - Emerging Markets	143,075			143,075
International Stock - Growth	12,414			12,414
Large Cap Stock - Blend	668,568			668,568
Large Cap Stock - Growth	3,265,249			3,265,249
Mid Cap Stock - Blend	198,916			198,916
Mid Cap Stock - Growth	382,319			382,319
Mid Cap Stock - Value	482,375			482,375
Small Cap Stock - Growth	483,999			483,999
Small Cap Stock - Value	327,011			327,011
Specialty - Real Estate	70,710			70,710
Target Funds	<u>2,177,370</u>			<u>2,177,370</u>
 TOTAL MUTUAL FUNDS	 <u>10,407,882</u>	 <u>-</u>	 <u>-</u>	 <u>10,407,882</u>
 Investment Contract with Insurance Co.		 <u>1,611,872</u>		 <u>1,611,872</u>
 TOTAL ASSETS AT FAIR VALUE	 <u>\$ 10,407,882</u>	 <u>\$ 1,611,872</u>	 <u>\$ -</u>	 <u>\$ 12,019,754</u>

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

Fair Value of Investments in Entities that use NAV

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2014. There were no investments measured at fair value based on NAV per share as of December 31, 2013.

Fair Value Estimated Using Net Asset Value Per Share as of December 31, 2014

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If Currently Eligible)</u>	<u>Redemption Notice Period</u>
Collective Trust Funds				
Target Funds (a)	\$ 2,350,177	-	Immediate	None
Bond (b)	<u>1,084,269</u>	-	Immediate	None
 TOTAL COLLECTIVE TRUST FUNDS	 <u>\$ 3,434,446</u>			

- (a) Target Funds - Invested in a combination of assets such as aggressive stocks, international stocks, large-company stocks, government bonds, foreign bonds, or money markets. The allocation percentage of each asset type may be fixed, bounded by a range, or determined at the discretion of the manager. Managers of these funds review market conditions regularly and refine the asset allocation mixture they believe will achieve the best risk adjusted performance based on the stated objectives and "target" allocations of the particular fund. Different constructs can be based on risk tolerance or length of time to investment goal.
- (b) Bonds - Invested in fixed income securities that primarily seek income or growth of income with less emphasis on appreciation. Funds in this asset class vary greatly in their risk profiles. The issuer, credit quality of the underlying investments, and the average duration of the portfolio play important roles in determining the risk profile of the fund. Fixed-income funds, those that have significant investments in below-investment grade bonds ("junk bonds") or bonds of foreign issuers would be categorized as high yield or international bonds. Portfolios consisting of investment grade corporate bonds, mortgages, government bonds and, to a lesser degree, preferred stock, foreign stock, foreign or convertible bonds, typically land in the intermediate term bond category. Shorter duration and high credit quality funds are typically categorized as short term bond or short term government funds.

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

6. INVESTMENT CONTRACT WITH INSURANCE COMPANY

On January 26, 2012, the Plan entered into a fully benefit-responsive investment contract with Great-West Financial reported as the guaranteed interest fund. Great-West Financial maintains contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at fair value, which in this case, equals contract value as reported to the Plan by Great-West Financial. Accordingly, there is not adjustment from fair value to contract value on the Plan's Statement of Net Assets Available for Benefits. Contract value, as reported to the Plan by Great-West Financial, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2014 and 2013 equals contract value and was \$1,911,331 and \$1,611,872, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 1.5 percent. Such interest rates are reviewed on a semi-annual basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (include the total or partial discontinuance of the Plan or merger with another Plan), (2) changes to the Plan's prohibition on competing investment options, (3) bankruptcy of the Company or other Company events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption under ERISA. Plan management believes that the occurrence of an event that limits the ability of the investment to transact at contract value is not probable.

The investment contract has no stated maturity.

	<u>2014</u>	<u>2013</u>
Average Yields:		
Based on Actual Earnings	1.50%	1.68%
Based on Interest Rate Credited to Participants	1.50%	1.68%

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

7. PARTY-IN-INTEREST

The Plan investments are primarily mutual funds and common collective trusts managed by Great-West Trust Company, LLC, as of December 31, 2014 and 2013, the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest. In 2014 and 2013, administrative expenses charged to the plan amounted to \$5,343 and \$5,792, respectively.

The Plan Sponsor paid administrative costs of the Plan of \$11,442 and \$10,492 in 2014 and 2013, respectively.

8. PLAN TERMINATION

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

9. TAX STATUS

The IRS has determined and informed the volume submitter by a letter dated March 31, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified, and the related trust is tax-exempt.

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

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

10. RISKS AND UNCERTAINTIES

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

11. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

There are immaterial classification differences between the financial statements and Form 5500. These differences have no effect on the net assets available for benefits at December 31, 2014 or the changes in net assets available for benefits for the year ended December 31, 2014.

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 23-1946603
PLAN #001

FOR THE YEAR ENDED DECEMBER 31, 2014

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or <u>Similar Party</u>	Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par, or <u>Maturity Value</u>	<u>Cost</u>	<u>Current Value</u>
*	Great West Trust Company, LLC	Guaranteed Interest Fund	**	\$ 1,911,331
*	Great West Trust Company, LLC	Great-West Lifetime 2015 Fund I	**	2,129
*	Great West Trust Company, LLC	Great-West Lifetime 2015 Fund II	**	414,756
*	Great West Trust Company, LLC	Great-West Lifetime 2025 Fund I	**	15,632
*	Great West Trust Company, LLC	Great-West Lifetime 2025 Fund II	**	213,909
*	Great West Trust Company, LLC	Great-West Lifetime 2025 Fund III	**	35,509
*	Great West Trust Company, LLC	Great-West Lifetime 2035 Fund II	**	463,470
*	Great West Trust Company, LLC	Great-West Lifetime 2035 Fund III	**	11,831
*	Great West Trust Company, LLC	Great-West Lifetime 2045 Fund II	**	610,878
*	Great West Trust Company, LLC	Great-West Lifetime 2045 Fund III	**	278,277
*	Great West Trust Company, LLC	Great-West Lifetime 2055 Fund II	**	220,950
*	Great West Trust Company, LLC	Great-West Lifetime 2055 Fund III	**	82,836
*	Great West Trust Company, LLC	American Funds Europacific Gr	**	837,530
*	Great West Trust Company, LLC	Invesco Developing Markets	**	146,985
*	Great West Trust Company, LLC	Invesco International Small Company	**	7,518
*	Great West Trust Company, LLC	Nuveen Real Estate Securities	**	113,241
*	Great West Trust Company, LLC	Allianz NFJ Small Cap Value Fund	**	419,607
*	Great West Trust Company, LLC	Eagle Small Cap Growth R5	**	281,033
*	Great West Trust Company, LLC	J Hancock Disciplined Value Mid Cap I	**	616,204
*	Great West Trust Company, LLC	T. Rowe Price Mid Cap Growth	**	447,069
*	Great West Trust Company, LLC	American Funds Washington Mutual	**	1,746,262
*	Great West Trust Company, LLC	Domini Social Equity Fund Investor	**	252,266
*	Great West Trust Company, LLC	Prudential Jennison Growth	**	1,652,036

BORTON-LAWSON ENGINEERING, INC. 401(K) PROFIT SHARING PLAN
 SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 EIN: 23-1946603
 PLAN #001
 FOR THE YEAR ENDED DECEMBER 31, 2014

* Great West Trust Company, LLC	Vanguard Institutional Index	**	539,269
* Great West Trust Company, LLC	Vanguard Mid Cap Index Ins	**	138,246
* Great West Trust Company, LLC	Vanguard Small Cap Index	**	196,232
* Great West Trust Company, LLC	Prudential Core Plus Bond Fund	**	114,415
* Great West Trust Company, LLC	American Funds American Balanced	**	1,084,269
* Participant Loans	Interest Ranging from 4.25% to 6.25%	(1)	18,636
			<u>\$ 12,872,326</u>

* Party-In-Interest Defined by ERISA
 ** Cost Omitted for Participant Directed Investments
 (1) Bi-weekly payroll deduction payments of \$50 to \$298 for periods of 4 to 5 years

[illegible]

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Borton-Lawson Engineering Inc. 401(k) Profit Sharing Plan
01-JAN-14 to 31-DEC-14

22-JAN-15 22:24:10

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IL15CAC			2,129.13	2,128.79
IL15MAC			414,786.55	414,756.44
IL25CAC			15,633.39	15,632.36
IL25MAC			214,091.00	213,908.63
IL25AAC			35,547.57	35,509.38
IL35MAC			464,501.82	463,470.48
IL35AAC			11,856.66	11,831.37
IL45MAC			612,251.11	610,877.96
IL45AAC			278,861.38	278,276.65
IL55MAC			221,459.37	220,950.25
IL55AAC			83,010.45	82,835.69
1AFEP4			708,997.42	837,529.86
1GTDIX			150,490.36	146,984.87
1IEGIX			8,028.32	7,517.98
1FARCX			98,925.76	113,241.14
1PVADX			462,819.90	419,607.12
1HSRSX			291,936.69	281,032.57
1VSCIX			113,782.21	114,414.53
1JVMIX			487,686.43	616,203.71
1RPMGX			364,222.11	447,068.79
1VMCIX			196,526.20	196,231.89
1AFWM4			1,244,797.56	1,746,262.47
1DSEFX			201,507.94	252,266.29
1PJFZX			1,231,264.14	1,652,035.58
1VINIX			354,944.23	539,268.94
1RLBEX			119,930.41	138,245.69
1PCPBAC			1,081,130.15	1,084,268.86
1GWACGF		1.450	1,834,561.02	1,911,310.22
			11,305,679.28	12,853,668.51
PARTICIPANT LOANS	VARIOUS	4.250-4.250	18,636.05	18,636.05
FORFEITURES			16.88	21.20

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Borton-Lawson Engineering Inc. 401(k) Profit Sharing Plan
01-JAN-14 to 31-DEC-14

22-JAN-15 22:24:10

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1L15CAC Great-West Lifetime 2015 Trust I
 1L25CAC Great-West Lifetime 2025 Trust I
 1L25AAC Great-West Lifetime 2025 Trust III
 1L35AAC Great-West Lifetime 2035 Trust III
 1L45AAC Great-West Lifetime 2045 Trust III
 1L55AAC Great-West Lifetime 2055 Trust III
 1GTDIX Invesco Developing Markets R5
 1FARCX Nuveen Real Estate Securities I
 1HSRSX Eagle Small Cap Growth R5
 1JVMIX JHancock Disciplined Value Mid Cap I
 1VMCIX Vanguard Mid Cap Index Ins
 1DSEFX Domini Social Equity Fund Investor
 1VINIX Vanguard Institutional Index Instl
 1PCPBAC Prudential Core Plus Bond Fund Class 3

1L15MAC Great-West Lifetime 2015 Trust II
 1L25MAC Great-West Lifetime 2025 Trust II
 1L35MAC Great-West Lifetime 2035 Trust II
 1L45MAC Great-West Lifetime 2045 Trust II
 1L55MAC Great-West Lifetime 2055 Trust II
 1AFEP4 American Funds EuroPacific Gr R4
 1IEGIX Invesco International Small Company R5
 1PVADX AllianzGI NFJ Small Cap Value Admin
 1VSCIX Vanguard Small Cap Index Instl
 1RPMGX T. Rowe Price Mid Cap Growth
 1AFWM4 American Funds Washington Mutual R4
 1PJFZX Prudential Jennison Growth Z
 1RLBEX American Funds American Balanced R4
 1GWACGF Guaranteed Interest Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year