

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 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2016 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>11/01/2016</u> and ending <u>10/31/2017</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.)	
	☒ 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>NES 401(K) RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>	
	1c Effective date of plan	<u>11/01/1993</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>NATIONAL ENTERPRISE SYSTEMS, INC.</u> <u>2479 EDISON BLVD., UNIT A</u> <u>TWINSBURG, OH 44087-2340</u>	2b Employer Identification Number (EIN) <u>34-1556903</u>		
	2c Plan Sponsor's telephone number <u>440-542-1360</u>		
	2d Business code (see instructions) <u>561440</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	<u>Filed with authorized/valid electronic signature.</u>	<u>08/14/2018</u>	<u>ERNEST POLLAK</u>
	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)			Preparer's telephone number

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2016)
v. 160205

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	5 377
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) 291 6a(2) 269 6b 0 6c 117 6d 386 6e 0 6f 386 6g 338 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (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>2</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 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> 2016 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning **11/01/2016** and ending **10/31/2017**

A Name of plan NES 401(K) RETIREMENT PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL ENTERPRISE SYSTEMS, INC.	D Employer Identification Number (EIN) 34-1556903	

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
CMGF LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-1240740	62626	034-02540	0	11/01/2016	10/31/2017

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

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	(c) Amount	(d) Purpose	

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

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	(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	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
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 ▶		
b	Balance at the end of the previous year	7b	84070
c	Additions: (1) Contributions deposited during the year	7c(1)	3227
	(2) Dividends and credits.....	7c(2)	1657
	(3) Interest credited during the year.....	7c(3)	
	(4) Transferred from separate account	7c(4)	1913
	(5) Other (specify below)	7c(5)	
	(6) Total additions	7c(6)	6797
d	Total of balance and additions (add lines 7b and 7c(6))	7d	90867
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1180
	(2) Administration charge made by carrier.....	7e(2)	397
	(3) Transferred to separate account	7e(3)	89290
	(4) Other (specify below)	7e(4)	
	(5) Total deductions	7e(5)	90867
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

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. Specify nature of costs.	10b	

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 A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> 2016 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning **11/01/2016** and ending **10/31/2017**

A Name of plan NES 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL ENTERPRISE SYSTEMS, INC.	D Employer Identification Number (EIN) 34-1556903	

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

VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	818533	70	11/01/2016	10/31/2017

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

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(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** 85257**5** Current value of plan's interest under this contract in separate accounts at year end..... **5** 5184967**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 ▶**b** Balance at the end of the previous year**7b**

0

c Additions: (1) Contributions deposited during the year**7c(1)**

900

(2) Dividends and credits.....

7c(2)

92

(3) Interest credited during the year.....

7c(3)

(4) Transferred from separate account

7c(4)

86984

(5) Other (specify below)

7c(5)

▶

(6) Total additions

7c(6)

87976

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

87976

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

2571

(2) Administration charge made by carrier.....

7e(2)

148

(3) Transferred to separate account

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions

7e(5)

2719

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

85257

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. Specify nature of costs.	10b	

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
		2016
		This Form is Open to Public Inspection.

For calendar plan year 2016 or fiscal plan year beginning **11/01/2016** and ending **10/31/2017**

A Name of plan NES 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL ENTERPRISE SYSTEMS, INC.	D Employer Identification Number (EIN) 34-1556903

Part I	Service Provider Information (see instructions)
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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 MATRIX FINANCIAL SOLUTIONS
--

20-1591048

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation LPL FINANCIAL, LLC
--

95-2834236

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation JP MORGAN	245 PARK AVENUE FLOOR 3 NEW YORK, NY 10167
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation VOYA RETIREMENT INSURANCE AND ANNUI

71-0294708

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

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

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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)

QUALIFIED PLAN CONSULTANTS

245 PARK AVE.
FLOOR 3
NEW YORK, NY 10167

48-1205033

(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?
12 15 21 25 37 50 60 62 63 64 99	SERVICE PROVIDER	29322	Yes ☒ No ☐	Yes ☐ No ☒	7181	Yes ☐ No ☒

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

CHAPMAN AND CHAPMAN

2307 E. AURORA RD.
SUITE B-13
TWINSBURG, OH 44087

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	FINANCIAL ADVISOR	0	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
QUALIFIED PLAN CONSULTANTS, INC.	12 15 21 25 37 50 60 62 63 64 99	1797
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JP MORGAN 245 PARK AVENUE NEW YORK, NY 10167		SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
QUALIFIED PLAN CONSULTANTS, INC.	12 15 21 25 37 50 60 62 63 64 99	1634
(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.
PRINCIPAL P.O. BOX 8024 BOSTON, MA 02266		SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
QUALIFIED PLAN CONSULTANTS, INC.	12 15 21 25 37 50 60 62 63 64 99	1952
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE P.O. BOX 17479 BALTIMORE, MD 21297		SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2016</div> This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 11/01/2016 and ending 10/31/2017

A Name of plan <u>NES 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NATIONAL ENTERPRISE SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>34-1556903</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: VRIAC SEPARATE ACCOUNT

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

c EIN-PN <u>71-0294708-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5184967</u>
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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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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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For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

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

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

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

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

SCHEDULE H (Form 5500) Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 11/01/2016 and ending 10/31/2017		
A Name of plan NES 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL ENTERPRISE SYSTEMS, INC.	D Employer Identification Number (EIN) 34-1556903	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)	17728	21301
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	32	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	402401	389139
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	4281973	5184967
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	84070	85257
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4786204	5680664

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4786204	5680664
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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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	74	
(B) Participants	2a(1)(B)	338375	
(C) Others (including rollovers)	2a(1)(C)	49719	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		388168
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	12507	
(F) Other	2b(1)(F)	1749	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		14256
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	123026	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		123026
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		725733
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1251183

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	284461	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		284461
f Corrective distributions (see instructions)	2f		41093
g Certain deemed distributions of participant loans (see instructions)	2g		18391
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	10869	
(3) Investment advisory and management fees.....	2i(3)	1909	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		12778
j Total expenses. Add all expense amounts in column (b) and enter total	2j		356723

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		894460
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: BARNES WENDLING CPAS, INC.

(2) EIN: 34-1463411

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		42788
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See instructions.)

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 11/01/2016 and ending 10/31/2017

A Name of plan <u>NES 401(K) RETIREMENT 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>NATIONAL ENTERPRISE SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>34-1556903</u>

Part I	Distributions
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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	<u>0</u>
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): <u>75-3182674</u>		
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, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

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
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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): _____	

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	

NES 401(K) RETIREMENT PLAN

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

**OCTOBER 31, 2017 AND 2016
AND YEAR ENDED OCTOBER 31, 2017**

NES 401(K) RETIREMENT PLAN

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of NES
401(k) Retirement Plan
Solon, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of NES 401(k) Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of October 31, 2017 and 2016, and the related statement of changes in net assets available for benefits for the year ended October 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information identified in Note C, which was certified by Voya Retirement Insurance and Annuity Company and Matrix Trust Company, the custodians 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 Voya Retirement Insurance and Annuity Company held the Plan's investment assets and executed investment transactions from September 21, 2017 to October 31, 2017, and that Matrix Trust Company held the Plan's investment assets and executed investment transactions as of October 31, 2016, and for the period November 1, 2016 to September 20, 2017. The plan administrator has obtained certifications from the custodians as of October 31, 2017 and 2016 and for the year ended October 31, 2017, that the information provided to the plan administrator by the custodians is complete and accurate.



INDEPENDENT AUDITORS' REPORT (CONTINUED)

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 - Supplemental Schedules

The supplemental schedules as listed in the table of contents as of and for the year ended October 31, 2017 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Barnes Wendling CPAs

Cleveland, Ohio
August 13, 2018

NES 401(K) RETIREMENT PLAN

Statements of Net Assets Available for Benefits

	October 31,	
	2017	2016
ASSETS		
Investments, at fair value:		
Money market fund	\$ -0-	\$ 32
Mutual funds	-0-	4,281,973
Pooled separate accounts	5,184,967	-0-
	<u>5,184,967</u>	<u>4,282,005</u>
 Fully benefit-responsive investment contract at contract value:		
Guaranteed investment contract	85,257	84,070
 Receivables:		
Participant contributions	21,301	17,728
Notes receivable from participants	389,139	402,401
	<u>410,440</u>	<u>420,129</u>
TOTAL ASSETS	<u>5,680,664</u>	<u>4,786,204</u>
 LIABILITIES		
Excess contributions payable	<u>12,390</u>	<u>39,429</u>
 Net assets available for benefits	<u><u>\$ 5,668,274</u></u>	<u><u>\$ 4,746,775</u></u>

See Notes to Financial Statements

NES 401(K) RETIREMENT PLAN

Statement of Changes in Net Assets Available for Benefits Year Ended October 31, 2017

Additions to (deductions from) net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 725,733	
Interest and dividends	124,775	
	<u>850,508</u>	
Investment expenses	(1,909)	
		\$ 848,599

Interest income on notes receivable from participants		12,507
---	--	--------

Contributions:

Participant	375,704	
Other employer	74	
	<u>375,778</u>	
Net additions		<u>1,236,884</u>

Deductions from net assets attributed to:

Benefits paid to participants	304,516	
Administrative expenses	10,869	
Total deductions	<u>315,385</u>	
Net increase		921,499

Net assets available for benefits:

Beginning of year		<u>4,746,775</u>
End of year		<u><u>\$ 5,668,274</u></u>

See Notes to Financial Statements

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE A - DESCRIPTION OF PLAN

The following description of the NES 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all National Enterprise Systems, Inc. (the Company, Plan Administrator, and Plan Sponsor) employees who had completed one year of service with the Company, had at least 1,000 hours of service per Plan year, and had attained the age of 18, excluding key employees, as defined by the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Each year, participants may elect to defer up to the lesser of 100% of pre-tax compensation as defined by the Plan or the maximum contribution allowable by law. Effective September 28, 2017, employees who have not declined participation or completed a salary deferral agreement as of the date of their eligibility to participate in the Plan will be automatically enrolled in the Plan with a deferral rate of 4% invested in a designated fund until changed by the participant. The Plan provides for a discretionary employer matching contribution for each participant. The Plan also provides for discretionary profit sharing contributions. No matching or profit sharing contributions were made for the year ended October 31, 2017. The Plan provides for the acceptance of rollover contributions from other plans qualified under the Internal Revenue Code (IRC). The Plan also provides for catch-up contributions for participants who reach the age of 50 by the end of the Plan year. Participants direct the investment of their contributions into various options offered by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and an allocation of the Company's contributions and Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant account earnings, compensation, specific participant transactions, or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their deferral contributions plus actual earnings thereon. Vesting in the Company's discretionary matching and profit sharing contributions plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after six years of credited service.

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

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 vested account balances. Notes receivable terms range from 1 - 5 years or longer for the purchase of a primary residence. Notes receivable are secured by the balances in the participants' accounts and bear interest at rates that range from 3.25% to 4.25% at October 31, 2017. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

A participant, upon early or normal retirement, attainment of age 59 ½, termination, or disability, or a participant's beneficiary upon the participant's death, may elect to receive a lump-sum amount equal to the value of the participant's vested account. If the value of the vested benefits credited to a participant's account is \$1,000 or less at the time of termination, the entire amount will automatically be distributed to the participant without the participant's consent. In the event of a mandatory distribution of amounts greater than \$1,000 but not exceeding \$5,000, the amount will be paid in the form of a direct rollover to an individual retirement account as designated by the Plan Administrator.

Active participants may request hardship withdrawals from their account balance, subject to Plan provisions. A participant who receives a distribution on account of hardship is prohibited from making deferrals for six months after receipt of the distribution.

Forfeited Accounts

Forfeitures are used to reduce administrative expenses and the Company's contributions to the Plan. Unallocated forfeiture balances as of October 31, 2017 and 2016 were \$-0- and \$32, respectively. Forfeitures of \$11 were used to reduce other employer contributions for the year ended October 31, 2017.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting.

Investment Valuation

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract 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. Plan management determines the Plan's valuation policies utilizing information provided by the custodians. See Note D for discussion of fair value measurements.

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. No allowance for credit losses has been recorded as of October 31, 2017 or 2016. If a participant ceases to make payments on a note receivable and the Plan Administrator deems the note receivable to be in default, the balance on the note receivable is reclassified to benefits paid to participants.

Investment Income Recognition

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

Contributions

Participant contributions are recorded and credited to each participant's account when received by the custodians from the Company. Any contributions attributable to the Plan year but not received by the custodians by the last day of the Plan year are recorded as a receivable.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRC are recorded as a liability and a corresponding reduction to contributions. The Plan distributed \$12,390 and \$39,429 in excess contributions payable at October 31, 2017 and 2016, respectively, to the applicable participants prior to January 15, 2018 and 2017, respectively.

Payment of Benefits

Benefits are recorded when paid.

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 and benefits paid to participants are charged directly to the participants' accounts and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments on the accompanying statement of changes in net assets available for benefits.

Income Taxes

The Company adopted a defined contribution prototype non-standardized profit sharing plan with a cash or deferred arrangement which received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014, stating that the Plan was designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan Sponsor believes that the Plan is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes (Continued)

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of October 31, 2017 and 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

The Plan has evaluated subsequent events through August 13, 2018, the date which the financial statements were available to be issued.

NOTE C - CERTIFICATION

Investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at October 31, 2017 and 2016, and net appreciation in the fair value of investments, interest, and dividends for the year ended October 31, 2017 were obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the custodians.

NOTE D - FAIR VALUE MEASUREMENTS

The three levels of the fair value hierarchy, which are based upon the inputs used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted market prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2 - Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The Plan's investments accounted for at fair value as of October 31, 2016 are summarized below:

	<u>Level 1</u>
Money market fund	\$ 32
Mutual funds	<u>4,281,973</u>
Total	<u><u>\$ 4,282,005</u></u>

As of October 31, 2017 the fair value of pooled separate accounts was \$5,184,967. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of October 31, 2017 and 2016.

Money market fund and mutual funds are valued at the net asset value of shares held by the Plan at year end, as reported on the active markets in which the investments are traded.

Pooled separate accounts (see Note E) are valued at the net asset value of shares held by the Plan at year end. The net asset value, as provided by the custodian, is used as a practical expedient to estimate fair value. Net asset value is based on quoted market prices of the underlying investments, net of insurance company fees and expenses less their liabilities. This practical expedient is not used when it is determined to be probable that the accounts will sell the investments for an amount different than the reported net asset value.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement as of the reporting date.

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE E - POOLED SEPARATE ACCOUNTS

The Plan has investments in Voya Retirement Insurance and Annuity Company's (VRIAC) pooled separate accounts. There are no restrictions on transfer or withdrawals from these accounts. The investment strategies of the pooled separate accounts of the Plan are as follows:

American Funds AMCAP Fund - Class R-6 seeks long-term growth of capital by investing primarily in common stocks of U.S. companies that have solid long-term growth records and the potential for future growth.

DFA Inflation-Protected Securities Portfolio - Institutional Class Shares seeks to provide inflation protection and earn current income consistent with inflation-protected securities by investing at least 80% of its net assets in inflation-protected securities.

DFA Real Estate Securities Portfolio - Institutional Class seeks long-term appreciation by using a market capitalization weighted approach to purchase readily marketable equity securities of companies whose principal activities include ownership, management, development, construction, or sale of residential, commercial, or industrial real estate.

Ivy International Core Equity Fund - Class N seeks to provide capital growth and appreciation by investing at least 80% of its net assets in equity securities of companies located in, or principally traded in, developed European and Asian/Pacific Basin markets.

Vanguard 500 Index Fund - Admiral (TM) Shares seeks to track the performance of a benchmark index that measures the investment return of large-capitalization stocks by employing an indexing investment approach designed to track performance of the Standard & Poor's 500 Index.

Vanguard Balance Index Fund - Admiral (TM) Shares seeks to track the performance of the benchmark index that measures the investment return of the overall U.S. stock market with 60% of its assets and seeks to track the performance of a broad, market-weighted bond index with the other 40% of its assets.

Vanguard Mid-Cap Index Fund - Admiral (TM) Shares seeks to track the performance of a benchmark index that measures the investment return of mid-capitalization stocks by employing an indexing investment approach designed to track the performance of the Center for Research in Security Prices (CRSP) US Mid Cap Index, a broadly diversified index of stocks of mid-size U.S. companies.

Vanguard Mid-Cap Value Index Fund - Admiral (TM) Shares seeks to track the performance of the CRSP US Mid Cap Value Index that measures the investment return of mid-capitalization value stocks by employing an indexing investment approach designed to track the performance of the CRSP US Mid Cap Value Index, a broadly diversified index of value stocks of mid-size U.S. companies.

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE E - POOLED SEPARATE ACCOUNTS (CONTINUED)

Vanguard Small-Cap Growth Index Fund - Admiral (TM) Shares seeks to track the performance of a benchmark index that measures the investment return of small-capitalization growth stocks by employing an indexing investment approach designed to track the performance of the CRSP US Small Cap Growth Index, a broadly diversified index of growth stocks of small U.S. companies.

Vanguard Small-Cap Index Fund - Admiral (TM) Shares seeks to track the performance of a benchmark index that measures the investment return of small-capitalization stocks by employing an indexing investment approach designed to track the performance of the CRSP US Small Cap Index, a broadly diversified index of stocks of small U.S. companies.

Vanguard Total Bond Market Index Fund - Admiral (TM) Shares seeks the performance of Bloomberg Barclays U.S. Aggregate Float Adjusted Index by investing at least 80% of its assets in bonds held in the index.

Vanguard Value Index Fund - Admiral (TM) Shares seeks to track the performance of a benchmark index that measures the investment return of large-capitalization value stocks by employing an indexing investment approach designed to track the performance of the CRSP US Large Cap Value Index, a broadly diversified index predominately made up of value stocks of large U.S. companies.

Voya Index Solution 2020, 2025, 2030, 2035, 2040, 2045, 2050, 2055, and 2060 Portfolios - Class Z seek to provide total return consistent with an asset allocation targeted at retirement in approximately the target year by investing at least 80% of its net assets (plus borrowings for investment purposes) in a combination of underlying funds which are passively manage index funds.

Voya Index Solution Income Portfolio - Class Z seeks to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement by investing at least 80% of its net assets (plus borrowings for investment purposes) in a combination of underlying funds, which are passively manage index funds.

Voya Intermediate Bond Fund - Class R6 seeks to maximize total return through income and capital appreciation by investing at least 80% of its nets assets (plus borrowings for investment purposes) in a portfolio of bonds, including but not limited to corporate, government, and mortgage bonds, which, at the time of purchase, are rated investment-grade or have an equivalent rating by a nationally recognized statistical rating organization, or are of comparable quality if unrated.

VY Baron Growth Portfolio - Class R6 seeks capital appreciation by investing for the long term primarily in equity securities in the form of common stock of small-sized growth companies.

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE E - POOLED SEPARATE ACCOUNTS (CONTINUED)

Voya Government Money Market Fund - Class A seeks to provide investors with a high level of current income consistent with preservation of capital and liquidity and the maintenance of a stable \$1.00 net asset value per share by investing at least 99.5% of its total assets in government securities, cash, and repurchase agreements collateralized fully by government securities or cash.

NOTE F - INVESTMENT CONTRACTS WITH INSURANCE COMPANIES

The Plan has a traditional guaranteed investment contract with VRIAC totaling \$85,257 at October 31, 2017. Contributions from the Plan are maintained in VRIAC's general account. Under the contract, the Plan owns a promise by the issuer to pay interest at crediting rates which are announced in advance and declared on an annual basis.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for 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. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct permitted withdrawals or transfers of all or a portion of their account balances at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations to the Plan may be affected by future economic and regulatory development.

The Plan Sponsor may terminate the contract at any time. If the Plan Sponsor terminates the contract, a market value adjustment may apply. Plan level transactions are subject to a restriction of 20% of the unallocated balance within the account as of January 1 of the calendar year. VRIAC may terminate the contract at any time after 5 years from the date the contract became effective. The Plan Sponsor does not believe that any events which would limit the Plan's ability to transact at contract value are probable of occurring.

The Plan had a traditional fully benefit-responsive guaranteed investment contract with CUNA Mutual Financial Group Life Insurance Company (CUNA) totaling \$84,070 at October 31, 2016. Contributions from the Plan were maintained in Cuna's general account. The account was credited with earnings on a net daily basis at quarterly guaranteed rates and charged for participant withdrawals and administrative expenses. CUNA was contractually obligated to repay the principal and interest accumulated at the rate guaranteed to the Plan.

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE F - INVESTMENT CONTRACTS WITH INSURANCE COMPANY (CONTINUED)

This contract met the fully benefit-responsive investment contract criteria and therefore was reported at contract value. Contract value was the relevant measure for fully benefit-responsive investment contracts because contract value was the amount participants would have received if they were to have initiated permitted transactions under the terms of the Plan. Contract value represented contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants were ordinarily able to direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limited the ability of the Plan to transact at contract value. Such events included termination of the Plan and termination of the contract.

NOTE G - PLAN TERMINATION

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

NOTE H - RISK 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.

NOTE I - TRANSACTIONS WITH PARTIES-IN-INTEREST

Parties-in-interest transactions include the investment in the funds of VRIAC and Matrix Trust Company, and the related dividend income, interest, and the payment of administrative expenses by the Plan. Such transactions are exempt from being prohibited transactions.

NES 401(K) RETIREMENT PLAN

Notes to Financial Statements

October 31, 2017 and 2016 and Year Ended October 31, 2017

NOTE J - DELINQUENT CONTRIBUTIONS

ERISA Section 2510.3-102, requires the Plan Sponsor to segregate employee contributions to the Plan from its general assets as soon as practicable, but in no event more than 15 business days following the end of the month in which amounts are withheld from wages. The Company remitted employee contributions to the custodian between eight and thirteen days after the payroll date, which were deemed by the third party administrator to be late during 2016, totaling \$33,082. Lost earnings were remitted to the Plan in December 2016.

The Company remitted employee contributions to the Plan's custodian beyond the 15th business day following the end of the month in which amounts are withheld from wages, totaling \$9,706 during 2017. Employee contributions of \$8,206 were remitted to the Plan in June 2018. The remaining amount plus lost earnings have not yet been remitted as of the date of the report.

NOTE K - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to net assets per Form 5500:

	October 31,	
	2017	2016
Net assets available for benefits per the financial statements	\$ 5,668,274	\$ 4,746,775
Excess contributions payable	12,390	39,429
Net assets per Form 5500	<u>\$ 5,680,664</u>	<u>\$ 4,786,204</u>

The following is a reconciliation of net increase per the financial statements to net income per Form 5500 for the year ended October 31, 2017:

Net increase per the financial statements	\$ 921,499
Current year excess contributions payable	12,390
Prior year excess contributions payable	(39,429)
Net income per Form 5500	<u>\$ 894,460</u>

Excess contributions are recorded on the Form 5500 as corrective distributions in the year they are paid to participants.

NES 401(K) RETIREMENT PLAN

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

Year Ended October 31, 2017

EIN - 34-1556903

Plan Number - 001

Participant Contribution Transferred Late to Plan	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			Total Fully Corrected Under VFCP and PTE 2002-51
	<u>Contributions Not Corrected</u>	<u>Contribution Corrected Outside of VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	
Check here if Late Participant Loan Repayments are included: ☐				
\$ 11,824		\$ 11,824		
9,317		9,317		
11,941		11,941		
8,206	\$ 8,206			
750	750			
750	750			
<u>\$ 42,788</u>	<u>\$ 9,706</u>	<u>\$ 33,082</u>		

NES 401(K) RETIREMENT PLAN

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

October 31, 2017

EIN - 34-1556903

Plan Number - 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
*	American Funds AMCAP Fund - Class R-6	Pooled Separate Account	**	\$ 378,658
*	DFA Inflation-Protected Securities Portfolio - Institutional Class Shares	Pooled Separate Account	**	125,025
*	DFA Real Estate Securities Portfolio - Institutional Class	Pooled Separate Account	**	126,536
*	Ivy International Core Equity Fund - Class N	Pooled Separate Account	**	394,234
*	Vanguard 500 Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	662,166
*	Vanguard Balanced Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	2,282
*	Vanguard Mid-Cap Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	44,944
*	Vanguard Mid-Cap Value Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	167,993
*	Vanguard Small-Cap Growth Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	72,621
*	Vanguard Small-Cap Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	382,111
*	Vanguard Total Bond Market Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	8
*	Vanguard Value Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	312,025
*	Voya Government Money Market Fund - Class A	Pooled Separate Account	**	1,682
*	Voya Index Solution 2020 Portfolio - Class Z	Pooled Separate Account	**	144,811
*	Voya Index Solution 2025 Portfolio - Class Z	Pooled Separate Account	**	9,998
*	Voya Index Solution 2030 Portfolio - Class Z	Pooled Separate Account	**	516,839
*	Voya Index Solution 2035 Portfolio - Class Z	Pooled Separate Account	**	1,124
*	Voya Index Solution 2040 Portfolio - Class Z	Pooled Separate Account	**	418,355
*	Voya Index Solution 2045 Portfolio - Class Z	Pooled Separate Account	**	97,475
*	Voya Index Solution 2050 Portfolio - Class Z	Pooled Separate Account	**	284,499
*	Voya Index Solution 2055 Portfolio - Class Z	Pooled Separate Account	**	25,303
*	Voya Index Solution 2060 Portfolio - Class Z	Pooled Separate Account	**	37,265
*	Voya Index Solution Income Portfolio - Class Z	Pooled Separate Account	**	83,530
*	Voya Intermediate Bond Fund - Class R6	Pooled Separate Account	**	319,081
*	VY Baron Growth Portfolio - Class R6	Pooled Separate Account	**	576,402
				<u>5,184,967</u>
		Guaranteed Investment		
*	Voya Fixed Account	Contract	**	85,257
*	Participant Loans	3.25 - 4.25%	-0-	389,139
				<u>\$ 5,659,363</u>

* Represents a party-in-interest to the plan.

** Cost omitted for participant directed investments.

NES 401(K) RETIREMENT PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions

Year Ended October 31, 2017

EIN - 34-1556903

Plan Number - 001

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Expenses incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain (loss)
Category 1								
*Matrix Trust Company	Baird Core Plus Bond Fund Investor	\$ -0-	\$ 312,703	N/A	N/A	\$ 305,517	\$ 312,703	\$ 7,186
*Matrix Trust Company	Columbia Large Cap Index Fund A	-0-	636,548	N/A	N/A	475,800	636,548	160,748
*Matrix Trust Company	Harbor International Fund Investor	-0-	356,803	N/A	N/A	315,746	356,803	41,057
*Matrix Trust Company	JPMorgan US Small Company Fund A	-0-	366,574	N/A	N/A	279,841	366,574	86,733
*Matrix Trust Company	T. Rowe Price Growth Stock Fund Advisor	-0-	362,368	N/A	N/A	264,966	362,368	97,402
*Matrix Trust Company	T. Rowe Price Retirement 2050 Fund Advisor	-0-	272,820	N/A	N/A	221,861	272,820	50,959
*Matrix Trust Company	T. Rowe Price Retirement 2040 Fund Advisor	-0-	451,425	N/A	N/A	369,363	451,425	82,062
*Matrix Trust Company	T. Rowe Price Retirement 2030 Fund Advisor	-0-	504,749	N/A	N/A	413,738	504,749	91,011
*Matrix Trust Company	Principal MidCap Fund R3	-0-	548,851	N/A	N/A	419,403	548,851	129,448
*Matrix Trust Company	Virtus Ceredex Large-Cap Value Equity I	-0-	299,912	N/A	N/A	256,514	299,912	43,398
*Voya Retirement Insurance and Annuity Company	Ivy International Core Equity Fund - Class N	356,803	-0-	N/A	N/A	356,803	356,803	-0-
*Voya Retirement Insurance and Annuity Company	Vanguard Small-Cap Index Fund - Admiral (TM) Shares	366,574	-0-	N/A	N/A	366,574	366,574	-0-
*Voya Retirement Insurance and Annuity Company	VY Baron Growth Portfolio - Class R6	548,851	-0-	N/A	N/A	548,851	548,851	-0-
*Voya Retirement Insurance and Annuity Company	American Funds AMCAP Fund - Class R-6	362,368	-0-	N/A	N/A	362,368	362,368	-0-
*Voya Retirement Insurance and Annuity Company	Vanguard 500 Index Fund - Admiral (TM) Shares	636,548	-0-	N/A	N/A	636,548	636,548	-0-
*Voya Retirement Insurance and Annuity Company	Vanguard Value Index Fund - Admiral (TM) Shares	299,912	-0-	N/A	N/A	299,912	299,912	-0-
*Voya Retirement Insurance and Annuity Company	Voya Index Solution 2040 Portfolio - Class Z	451,425	-0-	N/A	N/A	451,425	451,425	-0-
*Voya Retirement Insurance and Annuity Company	Voya Index Solution 2050 Portfolio - Class Z	272,820	-0-	N/A	N/A	272,820	272,820	-0-
*Voya Retirement Insurance and Annuity Company	Voya Index Solution 2030 Portfolio - Class Z	504,749	-0-	N/A	N/A	504,749	504,749	-0-
*Voya Retirement Insurance and Annuity Company	Voya Intermediate Bond Fund - Class R6	312,703	-0-	N/A	N/A	312,703	312,703	-0-

(a) Represents single transactions in securities of the same issue in excess of 5% of the plan's market value as of October 31, 2017.

* Represents a party-in-interest to the Plan.

NES 401(K) RETIREMENT PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions

Year Ended October 31, 2017

EIN - 34-1556903

Plan Number - 001

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Expenses incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain (loss)
Category 1								
*Matrix Trust Company	Baird Core Plus Bond Fund Investor	\$ -0-	\$ 312,703	N/A	N/A	\$ 305,517	\$ 312,703	\$ 7,186
*Matrix Trust Company	Columbia Large Cap Index Fund A	-0-	636,548	N/A	N/A	475,800	636,548	160,748
*Matrix Trust Company	Harbor International Fund Investor	-0-	356,803	N/A	N/A	315,746	356,803	41,057
*Matrix Trust Company	JPMorgan US Small Company Fund A	-0-	366,574	N/A	N/A	279,841	366,574	86,733
*Matrix Trust Company	T. Rowe Price Growth Stock Fund Advisor	-0-	362,368	N/A	N/A	264,966	362,368	97,402
*Matrix Trust Company	T. Rowe Price Retirement 2050 Fund Advisor	-0-	272,820	N/A	N/A	221,861	272,820	50,959
*Matrix Trust Company	T. Rowe Price Retirement 2040 Fund Advisor	-0-	451,425	N/A	N/A	369,363	451,425	82,062
*Matrix Trust Company	T. Rowe Price Retirement 2030 Fund Advisor	-0-	504,749	N/A	N/A	413,738	504,749	91,011
*Matrix Trust Company	Principal MidCap Fund R3	-0-	548,851	N/A	N/A	419,403	548,851	129,448
*Matrix Trust Company	Virtus Ceredex Large-Cap Value Equity I	-0-	299,912	N/A	N/A	256,514	299,912	43,398
*Voya Retirement Insurance and Annuity Company	Ivy International Core Equity Fund - Class N	356,803	-0-	N/A	N/A	356,803	356,803	-0-
*Voya Retirement Insurance and Annuity Company	Vanguard Small-Cap Index Fund - Admiral (TM) Shares	366,574	-0-	N/A	N/A	366,574	366,574	-0-
*Voya Retirement Insurance and Annuity Company	VY Baron Growth Portfolio - Class R6	548,851	-0-	N/A	N/A	548,851	548,851	-0-
*Voya Retirement Insurance and Annuity Company	American Funds AMCAP Fund - Class R-6	362,368	-0-	N/A	N/A	362,368	362,368	-0-
*Voya Retirement Insurance and Annuity Company	Vanguard 500 Index Fund - Admiral (TM) Shares	636,548	-0-	N/A	N/A	636,548	636,548	-0-
*Voya Retirement Insurance and Annuity Company	Vanguard Value Index Fund - Admiral (TM) Shares	299,912	-0-	N/A	N/A	299,912	299,912	-0-
*Voya Retirement Insurance and Annuity Company	Voya Index Solution 2040 Portfolio - Class Z	451,425	-0-	N/A	N/A	451,425	451,425	-0-
*Voya Retirement Insurance and Annuity Company	Voya Index Solution 2050 Portfolio - Class Z	272,820	-0-	N/A	N/A	272,820	272,820	-0-
*Voya Retirement Insurance and Annuity Company	Voya Index Solution 2030 Portfolio - Class Z	504,749	-0-	N/A	N/A	504,749	504,749	-0-
*Voya Retirement Insurance and Annuity Company	Voya Intermediate Bond Fund - Class R6	312,703	-0-	N/A	N/A	312,703	312,703	-0-

(a) Represents single transactions in securities of the same issue in excess of 5% of the plan's market value as of October 31, 2017.

* Represents a party-in-interest to the Plan.

NES 401(K) RETIREMENT PLAN

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

October 31, 2017

EIN - 34-1556903

Plan Number - 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
*	American Funds AMCAP Fund - Class R-6	Pooled Separate Account	**	\$ 378,658
*	DFA Inflation-Protected Securities Portfolio - Institutional Class Shares	Pooled Separate Account	**	125,025
*	DFA Real Estate Securities Portfolio - Institutional Class	Pooled Separate Account	**	126,536
*	Ivy International Core Equity Fund - Class N	Pooled Separate Account	**	394,234
*	Vanguard 500 Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	662,166
*	Vanguard Balanced Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	2,282
*	Vanguard Mid-Cap Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	44,944
*	Vanguard Mid-Cap Value Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	167,993
*	Vanguard Small-Cap Growth Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	72,621
*	Vanguard Small-Cap Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	382,111
*	Vanguard Total Bond Market Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	8
*	Vanguard Value Index Fund - Admiral (TM) Shares	Pooled Separate Account	**	312,025
*	Voya Government Money Market Fund - Class A	Pooled Separate Account	**	1,682
*	Voya Index Solution 2020 Portfolio - Class Z	Pooled Separate Account	**	144,811
*	Voya Index Solution 2025 Portfolio - Class Z	Pooled Separate Account	**	9,998
*	Voya Index Solution 2030 Portfolio - Class Z	Pooled Separate Account	**	516,839
*	Voya Index Solution 2035 Portfolio - Class Z	Pooled Separate Account	**	1,124
*	Voya Index Solution 2040 Portfolio - Class Z	Pooled Separate Account	**	418,355
*	Voya Index Solution 2045 Portfolio - Class Z	Pooled Separate Account	**	97,475
*	Voya Index Solution 2050 Portfolio - Class Z	Pooled Separate Account	**	284,499
*	Voya Index Solution 2055 Portfolio - Class Z	Pooled Separate Account	**	25,303
*	Voya Index Solution 2060 Portfolio - Class Z	Pooled Separate Account	**	37,265
*	Voya Index Solution Income Portfolio - Class Z	Pooled Separate Account	**	83,530
*	Voya Intermediate Bond Fund - Class R6	Pooled Separate Account	**	319,081
*	VY Baron Growth Portfolio - Class R6	Pooled Separate Account	**	576,402
				<u>5,184,967</u>
		Guaranteed Investment		
*	Voya Fixed Account	Contract	**	85,257
*	Participant Loans	3.25 - 4.25%	-0-	389,139
				<u>\$ 5,659,363</u>

* Represents a party-in-interest to the plan.

** Cost omitted for participant directed investments.