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

2017

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
BAKER ENGINEERING AND RISK CONSULTANTS 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1991

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)
BAKER ENGINEERING AND RISK CONSULTANTS, INC

3330 OAKWELL CT.
STE 100
SAN ANTONIO, TX 78218

2b Employer Identification Number (EIN) 74-2983542

2c Plan Sponsor's telephone number 210-824-5960

2d Business code (see instructions) 541330

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2018	DELIA FLORES-LEWIS
	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

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
a Sponsor's name
c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	161
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	137
a(2) Total number of active participants at the end of the plan year	**6a(2)**	133
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	24
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	157
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	157
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	145
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2K 2R 2S 2T 3D 3H 2E 2F 2G 2J

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

b General Schedules

(1)	[X]	**H** (Financial Information)
(2)	[ ]	**I** (Financial Information – Small Plan)
(3)	[ ]	**A** (Insurance Information)
(4)	[X]	**C** (Service Provider Information)
(5)	[X]	**D** (DFE/Participating Plan Information)
(6)	[ ]	**G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2017** **This Form is Open to Public Inspection.**

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
BAKER ENGINEERING AND RISK CONSULTANTS 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER ENGINEERING AND RISK CONSULTANTS, INC

D Employer Identification Number (EIN)
74-2983542

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

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

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

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

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

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

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

(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)

STRATEGIC ADVISORS, INC.

04-2654524

(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	ADVISOR	6205	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60 64 65 71	RECORDKEEPER	2761	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HENNESSY EQUITY AND INCOME INVSTR C 7250 REDWOOD BLVD. STE 200 NOVATO, CA 94945	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BUFFALO FLEXIBLE INCOME FUND 615 E. MICHIGAN STREET MILWAUKEE, WI 53202	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BMO SMALL CAP GROWTH FUND CL A 111 EAST KILBOURN AVENUE SUITE 200 MILWAUKEE, WI 53202	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BARON ENERGY AND RESOURCES FD RETAI	767 5TH AVENUE 49TH FLOOR NEW YORK, NY 10153	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMANA MUTUAL FUND TRUST GROWTH	1300 NORTH STATE STREET BELLINGHAM, WA 98225	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMG YACKTMAN FOCUSED N	600 STEAMBOAT ROAD SUITE 300 GREENWICH, CT 06830	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMG SOUTHERNSUN SMALL CAP N	600 STEAMBOAT ROAD SUITE 300 GREENWICH, CT 06830	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVESCO DIVERSIFIED DIVIDEND INVEST	11 GREENWAY PLAZA SUITE 100 HOUSTON, TX 77046	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMG M F MID CAP N - BNY MELLON INV	P.O. BOX 9793 PROVIDENCE, RI 02940	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FKLN MTL SHARES A - FRANKLIN TEMPL 94-3167260	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS DEVELOP MKTS A - INVESCO CANA 5140 YONGE STREET, SUITE 900 TORONTO, ON M2N 6 CA	0.50%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
METWEST TOT RTN BD M - BNY MELLON P.O. BOX 9793 PROVIDENCE, RI 02940	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK FUND INV - DST ASSET MANAG P.O. BOX 8406 BOSTON, MA 02266	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK INTL INV - DST ASSET MANAG P.O. BOX 8406 BOSTON, MA 02266	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO REAL RTN BD AD - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VRTS C MDCP VAL EQ I - VIRTUS FUND	4400 COMPUTER DRIVE WESTBOROUGH, MA 01581	0.40%

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
BAKER ENGINEERING AND RISK CONSULTANTS 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BAKER ENGINEERING AND RISK CONSULTANTS, INC

D Employer Identification Number (EIN)
74-2983542

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 1

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3022712-024	C	244605

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
BAKER ENGINEERING AND RISK CONSULTANTS 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER ENGINEERING AND RISK CONSULTANTS, INC

D Employer Identification Number (EIN)
74-2983542

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	319831	1059613
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	1126649	979350
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	58552	244605
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	27880189	34292481
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**	0	0
	(2) Employer real property	**1d(2)**	0	0
e	Buildings and other property used in plan operation	**1e**	0	0
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	29385221	36576049
	Liabilities			
g	Benefit claims payable	**1g**	0	0
h	Operating payables	**1h**	0	0
i	Acquisition indebtedness	**1i**	0	0
j	Other liabilities	**1j**	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	29385221	36576049

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)**	0	
	(B) Participants	**2a(1)(B)**	1429421	
	(C) Others (including rollovers)	**2a(1)(C)**	0	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		1429421
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	5245	
	(B) U.S. Government securities	**2b(1)(B)**	0	
	(C) Corporate debt instruments	**2b(1)(C)**	0	
	(D) Loans (other than to participants)	**2b(1)(D)**	0	
	(E) Participant loans	**2b(1)(E)**	0	
	(F) Other	**2b(1)(F)**	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		5245
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**	0	
	(B) Common stock	**2b(2)(B)**	11424	
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	1731527	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		1742951
	(3) Rents	**2b(3)**		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	845053	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	844833	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		220
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**	0	
	(B) Other	**2b(5)(B)**	230537	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		230537

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		710
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		4288413
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		7697497
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	499987	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		499987
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	6205	
(4) Other	2i(4)	477	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		6682
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		506669
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		7190828
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: RSM US LLP **(2)** EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		104035
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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

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.)

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

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
BAKER ENGINEERING AND RISK CONSULTANTS 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER ENGINEERING AND RISK CONSULTANTS, INC

D Employer Identification Number (EIN)
74-2983542

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | **1** |

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

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**

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): _____

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

Financial Report
December 31, 2017

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

Contents

Independent auditor's report	1-2
Financial statements	
Statements of net assets available for benefits	3
Statement of changes in net assets available for benefits	4
Notes to financial statements	5-10
Supplemental schedules	
Schedule H, Line 4a—Schedule of delinquent participant contributions	11
Schedule H, Line 4i—Schedule of assets (held at end of year)	12-13

RSM US LLP

Independent Auditor's Report

To the Plan Administrator and Audit Committee
Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified and provided by Fidelity Management Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

Other Matter—Supplemental Schedules
The supplemental schedules, Schedule H, Line 4a—Schedule of delinquent participant contributions for the year ended December 31, 2017, and Schedule H, Line 4i—Schedule of assets (held at end of year) as of December 31, 2017, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. 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 the Department of Labor's 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 or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

RSM US LLP

San Antonio, Texas
August 23, 2018

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits
December 31, 2017 and 2016

	2017	2016
Assets:		
Investments at fair value	**$ 36,576,049**	$ 29,385,221
Participant contributions receivable	**99,284**	102,264
Net assets available for benefits	**$ 36,675,333**	$ 29,487,485

See notes to financial statements.

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

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

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 4,519,880
Interest and dividends	1,748,196
Total investment income	6,268,076
Participant contributions	1,426,441
Total additions	7,694,517
Deductions from net assets attributed to:	
Benefits paid to participants	(499,987)
Administrative expenses	(6,682)
Total deductions	(506,669)
Net increase in net assets available for benefits	7,187,848
Net assets available for benefits at beginning of year	29,487,485
Net assets available for benefits at end of year	$ 36,675,333

See notes to financial statements.

Note 1. Description of Plan

The following description of Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan established January 1, 1991, subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) covering substantially all full-time employees of Baker Engineering and Risk Consultants, Inc. (the Company or Plan Sponsor) who are 21 or older. There is no service requirement and employees may enter the Plan on the 1st of the month following their eligibility date. The Board of Directors oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Directors.

Contributions: Each year, participants may contribute up to 60 percent of their pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 5 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant.

The Plan was amended in 2014 to provide that safe harbor employer matching contributions were contributed to the newly established Baker Engineering and Risk Consultants, Inc. Employee Stock Ownership Plan; therefore, no employer matching contributions were made to Plan participant's accounts. Contributions are subject to certain statutory limitations.

Investment options: Upon enrollment in the Plan, a participant may direct all contributions to selected investments as made available and determined by the Plan Administrator in 1 percent increments. Participants may change their investment options daily.

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

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

Payment of benefits: The Plan permits withdrawals when a participant terminates employment, retires or becomes disabled or deceased. Payment of the vested account balance will begin as soon as reasonably practicable following the participant's request for distribution, but no later than the 60th day after the end of the year during which the participant reaches normal retirement age, dies or terminates employment, whichever is later. If the total vested account balance is less than $1,000, the participant will receive a single lump-sum payment. If the vested account balance is equal to or greater than $1,000, various payment options are available and are described more fully in the Plan agreement. In-service withdrawals are also permitted for certain hardships subject to a $500 minimum amount or when a participant attains age 59½.

Note 1. Description of Plan (Continued)

Forfeitures: Participant forfeitures of nonvested balances are used to reduce future employer contributions and pay the expenses of the Plan. There were no forfeitures utilized during the year ended December 31, 2017. At December 31, 2017 and 2016, unallocated forfeitures totaled $178,692 and $150,846, respectively.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The accompanying financial statements are prepared on the accrual basis of accounting.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be recognized to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note 4 for disclosure of the fair value measurements.

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

Payment of benefits: Benefits are recorded when paid.

Administrative expenses: Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Administrative expenses include certain recordkeeping fees that are charged directly to the participant's account. Investment-related expenses are included in net appreciation of fair value of investments.

Subsequent events: The Plan has evaluated subsequent events through August 23, 2018, the date the financial statements were available to be issued.

Note 3. Information Certified and Provided by Fidelity Management Trust Company

The following is a summary of the Plan's asset information as of December 31, 2017 and 2016, and for the year ended December 31, 2017, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information certified or provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator related to the following assets is complete and accurate.

Note 3. Information Certified and Provided by Fidelity Management Trust Company (Continued)

Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information that appears throughout the financial statements and supplemental schedule related to the following assets:

	December 31	
	2017	2016
Investments at fair value:		
Mutual funds	$ 34,213,479	$ 27,601,130
Self-directed brokerage accounts	2,117,965	1,725,539
Stable value fund	244,605	58,552

Fidelity Management Trust Company (Fidelity) also certified to the completeness and accuracy of $4,519,880 of net appreciation in fair value of investments and $1,748,196 of interest and dividends income related to the aforementioned investments for the year ended December 31, 2017.

Note 4. Fair Value Measurements

The *FASB Accounting Standards Codification* (ASC), Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this topic are described below.

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

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

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Note 4. Fair Value Measurements (Continued)

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2017 and 2016.

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

Self-directed brokerage accounts: The underlying investments, which consist of mutual funds and individual corporate common stocks, are valued at the closing price reported on the open market.

Stable value fund: The stable value fund is valued at the NAV as reported by the investment manager at year-end. The fund's underlying assets consist of investment contracts and security-based contracts. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

The methods above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 at the reporting date.

The following table sets forth, by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017 and 2016:

	Fair Value as of December 31, 2017			
	Level 1	Level 2	Level 3	Total
Investments at fair value:				
Mutual funds	$ 34,213,479	$ -	$ -	$ 34,213,479
Self-directed brokerage accounts	2,117,965	-	-	2,117,965
Total investments in the fair value hierarchy	$ 36,331,444	$ -	$ -	36,331,444
Investments at NAV:				
Stable value fund*				244,605
Total investments at fair market value				$ 36,576,049

	Fair Value as of December 31, 2016			
	Level 1	Level 2	Level 3	Total
Investments at fair value:				
Mutual funds	$ 27,601,130	$ -	$ -	$ 27,601,130
Self-directed brokerage accounts	1,725,539	-	-	1,725,539
Total investments in the fair value hierarchy	$ 29,326,669	$ -	$ -	29,326,669
Investments at NAV:				
Stable value fund*				58,552
Total investments at fair market value				$ 29,385,221

*In accordance with ASC 820-10, certain investments that are measured at NAV or its equivalent as a practical expedient are not included in the fair value hierarchy. The fair value amounts in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note 4. Fair Value Measurements (Continued)

Transfers between levels: For the year ended December 31, 2017, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2017 and 2016. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	Fair Value as of December 31		Unfunded	Redemption	Redemption
	2017	2016	Commitment	Frequency	Notice Period
Stable value fund:					
Fidelity Managed Income Portfolio Class 1*	$ 244,605	$ 58,552	None	Immediate	12 months

*This fund files as a direct filing entity.

Note 5. Related-Party and Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity. Fidelity is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to the trustee for the daily operational services of the Plan totaled $6,682 for the year ended December 31, 2017.

Note 6. Plan Termination

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

Note 7. Tax Status

Effective January 1, 2015, the Plan adopted a nonstandardized form of a prototype plan. The Plan has received an opinion letter from the Internal Revenue Services (IRS) as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The Plan has since been amended, and the Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

U.S. GAAP requires the Plan Administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Company has taken an uncertain position that more-likely than not would be sustained upon examination by the IRS. The Plan has analyzed tax positions taken by the Plan and has concluded that as of December 31, 2017 and 2016, there were 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.

Note 8. Risks and Uncertainties

The Plan invests in various investments. Investments 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 investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 9. Reconciliation of Financial Statements to Form 5500

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

	December 31	
	2017	2016
Net assets available for benefits per the financial statements	$ 36,675,333	$ 29,487,485
Less participant contributions receivable	(99,284)	(102,264)
Net assets available for benefits per Form 5500	$ 36,576,049	$ 29,385,221

The following is a reconciliation of the net increase in net assets available for benefits for the year ended December 31, 2017, per the financial statements to Form 5500:

Net increase in net assets available for benefits per the financial statements	$ 7,187,848
Less current-year participant contributions receivable	(99,284)
Add prior-year employee contributions receivable	102,264
Net income per Form 5500	$ 7,190,828

Note 10. Late Deposit of Participant Deferrals

During 2017, the Plan Sponsor inadvertently failed to deposit $104,035 of participant contributions within the required time frame, as stated by the United States Department of Labor's regulations. The Plan Sponsor deposited lost earnings in the amount of $317 to correct this failure in 2018. The Plan Sponsor intends to file Form 5330 and pay the applicable excise tax to the IRS. The correction and excise tax payments will be made from the Plan Sponsor's assets and not from the assets of the Plan.

Supplemental Schedules

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan
Employer Identification Number 74-2983542, Plan Number 002

Schedule H, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2017

Participant Contributions Transferred Late to Plan:	Total That Constitutes Prohibited Nonexempt Transactions:			
$ 104,035			$ 104,035	Total Fully
Check Here if Late Participant Loan Repayments are Included: [ ]	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending in VFCP	Corrected Under VFCP and PTE 2002-51
2017	$ 104,035	$ -	$ -	$ -

Participant deferrals and participant loan payments were not remitted in a timely manner during the year ended December 31, 2017. Lost earnings will be remitted in 2018.

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan
Employer Identification Number 74-2983542, Plan Number 002

Schedule H, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2017

Identity of Issuer, Borrower or Similar Party	Description of Investment	Current Value
Fidelity Growth Company Fund*	Mutual fund	$ 3,510,992
Fidelity Contrafund Fund*	Mutual fund	2,235,775
Brokerage accounts	Self-directed brokerage accounts	2,117,965
Fidelity Total Market Index Pr. Fund*	Mutual fund	2,085,834
Fidelity Mid Cap Stock Fund*	Mutual fund	2,021,479
Fidelity Investment Growth Bond Fund*	Mutual fund	1,562,703
Fidelity Blue Chip Growth Fund*	Mutual fund	1,440,631
Fidelity Diversified International Fund*	Mutual fund	1,359,474
Fidelity Freedom 2040 Fund*	Mutual fund	1,334,065
Fidelity Low Priced Stock Fund*	Mutual fund	1,128,150
Fidelity Freedom 2050 Fund*	Mutual fund	933,516
Fidelity Dividend Growth Fund*	Mutual fund	905,687
Fidelity Puritan Fund*	Mutual fund	889,586
Metropolitan West Total Return Bond Fund Class M	Mutual fund	874,569
Fidelity OTC Portfolio Fund*	Mutual fund	811,243
Fidelity Freedom 2025 Fund*	Mutual fund	784,679
Oakmark International Investor Fund	Mutual fund	783,577
Fidelity Equity Div. Income Fund*	Mutual fund	749,352
Fidelity Freedom 2030 Fund*	Mutual fund	654,174
Fidelity Fund*	Mutual fund	647,451
Fidelity Value Strategy Fund*	Mutual fund	638,305
Fidelity Overseas Fund*	Mutual fund	619,841
Fidelity Government Money Market Fund*	Mutual fund	533,727
Fidelity Small Cap Value Fund*	Mutual fund	529,719
Fidelity Large Cap Stock Fund*	Mutual fund	504,750
Oakmark Fund Investor Class	Mutual fund	479,624
Fidelity Real Estate Investment Fund*	Mutual fund	476,119
Fidelity Small Cap Discovery Fund*	Mutual fund	426,987
Invesco Developing Markets Fund	Mutual fund	425,883
Fidelity Focused Stock Fund*	Mutual fund	414,682
Fidelity Freedom 2010 Fund*	Mutual fund	407,648
Fidelity Growth Strategy Fund*	Mutual fund	373,430
Virtus Ceredex Mid-Cap Value Equity Fund	Mutual fund	360,905
Franklin Mutual Shares Fund	Mutual fund	351,293
Fidelity Freedom 2045 Fund*	Mutual fund	333,321
Fidelity Freedom 2035 Fund*	Mutual fund	309,952
Fidelity Freedom 2020 Fund*	Mutual fund	299,900
Fidelity Value Fund*	Mutual fund	299,348
PIMCO Real Return Fund Administrative Class	Mutual fund	279,907
Fidelity Freedom Income Fund*	Mutual fund	273,237

(Continued)

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan
Employer Identification Number 74-2983542, Plan Number 002

Schedule H, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2017

Identity of Issuer, Borrower or Similar Party	Description of Investment	Current Value
Fidelity Small Cap Growth Fund*	Mutual fund	$ 267,129
Fidelity Managed Income Portfolio*	Stable value fund	244,605
Fidelity Ext. Market Index Pr. Fund*	Mutual fund	204,617
Fidelity Freedom 2055 Fund*	Mutual fund	196,163
Fidelity Freedom 2015 Fund*	Mutual fund	193,841
Fidelity Balanced Fund*	Mutual fund	154,271
AMG Managers Fairpointe Mid Cap Fund Class N	Mutual fund	84,609
Fidelity International Index Pr. Fund*	Mutual fund	37,169
Fidelity Freedom 2060 Fund*	Mutual fund	20,503
Fidelity Freedom 2005 Fund*	Mutual fund	2,552
Fidelity Short Term Index Pr. Fund*	Mutual fund	1,110
		$ 36,576,049

*Represents a party in interest

The information above has been certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

See independent auditor’s report.


RSM

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

Financial Report
December 31, 2017

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

Contents

Independent auditor's report	1-2
Financial statements	
Statements of net assets available for benefits	3
Statement of changes in net assets available for benefits	4
Notes to financial statements	5-10
Supplemental schedules	
Schedule H, Line 4a—Schedule of delinquent participant contributions	11
Schedule H, Line 4i—Schedule of assets (held at end of year)	12-13

RSM US LLP

Independent Auditor's Report

To the Plan Administrator and Audit Committee
Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified and provided by Fidelity Management Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

Other Matter—Supplemental Schedules
The supplemental schedules, Schedule H, Line 4a—Schedule of delinquent participant contributions for the year ended December 31, 2017, and Schedule H, Line 4i—Schedule of assets (held at end of year) as of December 31, 2017, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. 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 the Department of Labor's 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 or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

RSM US LLP

San Antonio, Texas
August 23, 2018

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits
December 31, 2017 and 2016

	2017	2016
Assets:		
Investments at fair value	**$ 36,576,049**	$ 29,385,221
Participant contributions receivable	**99,284**	102,264
Net assets available for benefits	**$ 36,675,333**	$ 29,487,485

See notes to financial statements.

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

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

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 4,519,880
Interest and dividends	1,748,196
Total investment income	6,268,076
Participant contributions	1,426,441
Total additions	7,694,517
Deductions from net assets attributed to:	
Benefits paid to participants	(499,987)
Administrative expenses	(6,682)
Total deductions	(506,669)
Net increase in net assets available for benefits	7,187,848
Net assets available for benefits at beginning of year	29,487,485
Net assets available for benefits at end of year	$ 36,675,333

See notes to financial statements.

Note 1. Description of Plan

The following description of Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan established January 1, 1991, subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) covering substantially all full-time employees of Baker Engineering and Risk Consultants, Inc. (the Company or Plan Sponsor) who are 21 or older. There is no service requirement and employees may enter the Plan on the 1st of the month following their eligibility date. The Board of Directors oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Directors.

Contributions: Each year, participants may contribute up to 60 percent of their pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 5 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant.

The Plan was amended in 2014 to provide that safe harbor employer matching contributions were contributed to the newly established Baker Engineering and Risk Consultants, Inc. Employee Stock Ownership Plan; therefore, no employer matching contributions were made to Plan participant's accounts. Contributions are subject to certain statutory limitations.

Investment options: Upon enrollment in the Plan, a participant may direct all contributions to selected investments as made available and determined by the Plan Administrator in 1 percent increments. Participants may change their investment options daily.

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

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

Payment of benefits: The Plan permits withdrawals when a participant terminates employment, retires or becomes disabled or deceased. Payment of the vested account balance will begin as soon as reasonably practicable following the participant's request for distribution, but no later than the 60th day after the end of the year during which the participant reaches normal retirement age, dies or terminates employment, whichever is later. If the total vested account balance is less than $1,000, the participant will receive a single lump-sum payment. If the vested account balance is equal to or greater than $1,000, various payment options are available and are described more fully in the Plan agreement. In-service withdrawals are also permitted for certain hardships subject to a $500 minimum amount or when a participant attains age 59½.

Note 1. Description of Plan (Continued)

Forfeitures: Participant forfeitures of nonvested balances are used to reduce future employer contributions and pay the expenses of the Plan. There were no forfeitures utilized during the year ended December 31, 2017. At December 31, 2017 and 2016, unallocated forfeitures totaled $178,692 and $150,846, respectively.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The accompanying financial statements are prepared on the accrual basis of accounting.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be recognized to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note 4 for disclosure of the fair value measurements.

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

Payment of benefits: Benefits are recorded when paid.

Administrative expenses: Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Administrative expenses include certain recordkeeping fees that are charged directly to the participant's account. Investment-related expenses are included in net appreciation of fair value of investments.

Subsequent events: The Plan has evaluated subsequent events through August 23, 2018, the date the financial statements were available to be issued.

Note 3. Information Certified and Provided by Fidelity Management Trust Company

The following is a summary of the Plan's asset information as of December 31, 2017 and 2016, and for the year ended December 31, 2017, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information certified or provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator related to the following assets is complete and accurate.

Note 3. Information Certified and Provided by Fidelity Management Trust Company (Continued)

Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information that appears throughout the financial statements and supplemental schedule related to the following assets:

	December 31	
	2017	2016
Investments at fair value:		
Mutual funds	$ 34,213,479	$ 27,601,130
Self-directed brokerage accounts	2,117,965	1,725,539
Stable value fund	244,605	58,552

Fidelity Management Trust Company (Fidelity) also certified to the completeness and accuracy of $4,519,880 of net appreciation in fair value of investments and $1,748,196 of interest and dividends income related to the aforementioned investments for the year ended December 31, 2017.

Note 4. Fair Value Measurements

The *FASB Accounting Standards Codification* (ASC), Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this topic are described below.

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

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

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Note 4. Fair Value Measurements (Continued)

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2017 and 2016.

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

Self-directed brokerage accounts: The underlying investments, which consist of mutual funds and individual corporate common stocks, are valued at the closing price reported on the open market.

Stable value fund: The stable value fund is valued at the NAV as reported by the investment manager at year-end. The fund's underlying assets consist of investment contracts and security-based contracts. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

The methods above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 at the reporting date.

The following table sets forth, by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017 and 2016:

	Fair Value as of December 31, 2017			
	Level 1	Level 2	Level 3	Total
Investments at fair value:				
Mutual funds	$ 34,213,479	$ -	$ -	$ 34,213,479
Self-directed brokerage accounts	2,117,965	-	-	2,117,965
Total investments in the fair value hierarchy	$ 36,331,444	$ -	$ -	36,331,444
Investments at NAV:				
Stable value fund*				244,605
Total investments at fair market value				$ 36,576,049

	Fair Value as of December 31, 2016			
	Level 1	Level 2	Level 3	Total
Investments at fair value:				
Mutual funds	$ 27,601,130	$ -	$ -	$ 27,601,130
Self-directed brokerage accounts	1,725,539	-	-	1,725,539
Total investments in the fair value hierarchy	$ 29,326,669	$ -	$ -	29,326,669
Investments at NAV:				
Stable value fund*				58,552
Total investments at fair market value				$ 29,385,221

*In accordance with ASC 820-10, certain investments that are measured at NAV or its equivalent as a practical expedient are not included in the fair value hierarchy. The fair value amounts in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note 4. Fair Value Measurements (Continued)

Transfers between levels: For the year ended December 31, 2017, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2017 and 2016. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	Fair Value as of December 31		Unfunded	Redemption	Redemption
	2017	2016	Commitment	Frequency	Notice Period
Stable value fund:					
Fidelity Managed Income Portfolio Class 1*	$ 244,605	$ 58,552	None	Immediate	12 months

*This fund files as a direct filing entity.

Note 5. Related-Party and Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity. Fidelity is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to the trustee for the daily operational services of the Plan totaled $6,682 for the year ended December 31, 2017.

Note 6. Plan Termination

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

Note 7. Tax Status

Effective January 1, 2015, the Plan adopted a nonstandardized form of a prototype plan. The Plan has received an opinion letter from the Internal Revenue Services (IRS) as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The Plan has since been amended, and the Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

U.S. GAAP requires the Plan Administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Company has taken an uncertain position that more-likely than not would be sustained upon examination by the IRS. The Plan has analyzed tax positions taken by the Plan and has concluded that as of December 31, 2017 and 2016, there were 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.

Note 8. Risks and Uncertainties

The Plan invests in various investments. Investments 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 investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 9. Reconciliation of Financial Statements to Form 5500

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

	December 31	
	2017	2016
Net assets available for benefits per the financial statements	$ 36,675,333	$ 29,487,485
Less participant contributions receivable	(99,284)	(102,264)
Net assets available for benefits per Form 5500	$ 36,576,049	$ 29,385,221

The following is a reconciliation of the net increase in net assets available for benefits for the year ended December 31, 2017, per the financial statements to Form 5500:

Net increase in net assets available for benefits per the financial statements	$ 7,187,848
Less current-year participant contributions receivable	(99,284)
Add prior-year employee contributions receivable	102,264
Net income per Form 5500	$ 7,190,828

Note 10. Late Deposit of Participant Deferrals

During 2017, the Plan Sponsor inadvertently failed to deposit $104,035 of participant contributions within the required time frame, as stated by the United States Department of Labor's regulations. The Plan Sponsor deposited lost earnings in the amount of $317 to correct this failure in 2018. The Plan Sponsor intends to file Form 5330 and pay the applicable excise tax to the IRS. The correction and excise tax payments will be made from the Plan Sponsor's assets and not from the assets of the Plan.

Supplemental Schedules

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan
Employer Identification Number 74-2983542, Plan Number 002

Schedule H, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2017

Participant Contributions Transferred Late to Plan:	Total That Constitutes Prohibited Nonexempt Transactions:			
$ 104,035			$ 104,035	Total Fully
Check Here if Late Participant Loan Repayments are Included: [ ]	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending in VFCP	Corrected Under VFCP and PTE 2002-51
2017	$ 104,035	$ -	$ -	$ -

Participant deferrals and participant loan payments were not remitted in a timely manner during the year ended December 31, 2017. Lost earnings will be remitted in 2018.

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan
Employer Identification Number 74-2983542, Plan Number 002

Schedule H, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2017

Identity of Issuer, Borrower or Similar Party	Description of Investment	Current Value
Fidelity Growth Company Fund*	Mutual fund	$ 3,510,992
Fidelity Contrafund Fund*	Mutual fund	2,235,775
Brokerage accounts	Self-directed brokerage accounts	2,117,965
Fidelity Total Market Index Pr. Fund*	Mutual fund	2,085,834
Fidelity Mid Cap Stock Fund*	Mutual fund	2,021,479
Fidelity Investment Growth Bond Fund*	Mutual fund	1,562,703
Fidelity Blue Chip Growth Fund*	Mutual fund	1,440,631
Fidelity Diversified International Fund*	Mutual fund	1,359,474
Fidelity Freedom 2040 Fund*	Mutual fund	1,334,065
Fidelity Low Priced Stock Fund*	Mutual fund	1,128,150
Fidelity Freedom 2050 Fund*	Mutual fund	933,516
Fidelity Dividend Growth Fund*	Mutual fund	905,687
Fidelity Puritan Fund*	Mutual fund	889,586
Metropolitan West Total Return Bond Fund Class M	Mutual fund	874,569
Fidelity OTC Portfolio Fund*	Mutual fund	811,243
Fidelity Freedom 2025 Fund*	Mutual fund	784,679
Oakmark International Investor Fund	Mutual fund	783,577
Fidelity Equity Div. Income Fund*	Mutual fund	749,352
Fidelity Freedom 2030 Fund*	Mutual fund	654,174
Fidelity Fund*	Mutual fund	647,451
Fidelity Value Strategy Fund*	Mutual fund	638,305
Fidelity Overseas Fund*	Mutual fund	619,841
Fidelity Government Money Market Fund*	Mutual fund	533,727
Fidelity Small Cap Value Fund*	Mutual fund	529,719
Fidelity Large Cap Stock Fund*	Mutual fund	504,750
Oakmark Fund Investor Class	Mutual fund	479,624
Fidelity Real Estate Investment Fund*	Mutual fund	476,119
Fidelity Small Cap Discovery Fund*	Mutual fund	426,987
Invesco Developing Markets Fund	Mutual fund	425,883
Fidelity Focused Stock Fund*	Mutual fund	414,682
Fidelity Freedom 2010 Fund*	Mutual fund	407,648
Fidelity Growth Strategy Fund*	Mutual fund	373,430
Virtus Ceredex Mid-Cap Value Equity Fund	Mutual fund	360,905
Franklin Mutual Shares Fund	Mutual fund	351,293
Fidelity Freedom 2045 Fund*	Mutual fund	333,321
Fidelity Freedom 2035 Fund*	Mutual fund	309,952
Fidelity Freedom 2020 Fund*	Mutual fund	299,900
Fidelity Value Fund*	Mutual fund	299,348
PIMCO Real Return Fund Administrative Class	Mutual fund	279,907
Fidelity Freedom Income Fund*	Mutual fund	273,237

(Continued)

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan
Employer Identification Number 74-2983542, Plan Number 002

Schedule H, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2017

Identity of Issuer, Borrower or Similar Party	Description of Investment	Current Value
Fidelity Small Cap Growth Fund*	Mutual fund	$ 267,129
Fidelity Managed Income Portfolio*	Stable value fund	244,605
Fidelity Ext. Market Index Pr. Fund*	Mutual fund	204,617
Fidelity Freedom 2055 Fund*	Mutual fund	196,163
Fidelity Freedom 2015 Fund*	Mutual fund	193,841
Fidelity Balanced Fund*	Mutual fund	154,271
AMG Managers Fairpointe Mid Cap Fund Class N	Mutual fund	84,609
Fidelity International Index Pr. Fund*	Mutual fund	37,169
Fidelity Freedom 2060 Fund*	Mutual fund	20,503
Fidelity Freedom 2005 Fund*	Mutual fund	2,552
Fidelity Short Term Index Pr. Fund*	Mutual fund	1,110
		$ 36,576,049

*Represents a party in interest

The information above has been certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

See independent auditor’s report.


RSM

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

Financial Report
December 31, 2017

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

Contents

Independent auditor's report	1-2
Financial statements	
Statements of net assets available for benefits	3
Statement of changes in net assets available for benefits	4
Notes to financial statements	5-10
Supplemental schedules	
Schedule H, Line 4a—Schedule of delinquent participant contributions	11
Schedule H, Line 4i—Schedule of assets (held at end of year)	12-13

RSM US LLP

Independent Auditor's Report

To the Plan Administrator and Audit Committee
Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified and provided by Fidelity Management Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

Other Matter—Supplemental Schedules
The supplemental schedules, Schedule H, Line 4a—Schedule of delinquent participant contributions for the year ended December 31, 2017, and Schedule H, Line 4i—Schedule of assets (held at end of year) as of December 31, 2017, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. 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 the Department of Labor's 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 or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

RSM US LLP

San Antonio, Texas
August 23, 2018

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits
December 31, 2017 and 2016

	2017	2016
Assets:		
Investments at fair value	**$ 36,576,049**	$ 29,385,221
Participant contributions receivable	**99,284**	102,264
Net assets available for benefits	**$ 36,675,333**	$ 29,487,485

See notes to financial statements.

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan

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

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 4,519,880
Interest and dividends	1,748,196
Total investment income	6,268,076
Participant contributions	1,426,441
Total additions	7,694,517
Deductions from net assets attributed to:	
Benefits paid to participants	(499,987)
Administrative expenses	(6,682)
Total deductions	(506,669)
Net increase in net assets available for benefits	7,187,848
Net assets available for benefits at beginning of year	29,487,485
Net assets available for benefits at end of year	$ 36,675,333

See notes to financial statements.

Note 1. Description of Plan

The following description of Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan established January 1, 1991, subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) covering substantially all full-time employees of Baker Engineering and Risk Consultants, Inc. (the Company or Plan Sponsor) who are 21 or older. There is no service requirement and employees may enter the Plan on the 1st of the month following their eligibility date. The Board of Directors oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Directors.

Contributions: Each year, participants may contribute up to 60 percent of their pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 5 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant.

The Plan was amended in 2014 to provide that safe harbor employer matching contributions were contributed to the newly established Baker Engineering and Risk Consultants, Inc. Employee Stock Ownership Plan; therefore, no employer matching contributions were made to Plan participant's accounts. Contributions are subject to certain statutory limitations.

Investment options: Upon enrollment in the Plan, a participant may direct all contributions to selected investments as made available and determined by the Plan Administrator in 1 percent increments. Participants may change their investment options daily.

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

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

Payment of benefits: The Plan permits withdrawals when a participant terminates employment, retires or becomes disabled or deceased. Payment of the vested account balance will begin as soon as reasonably practicable following the participant's request for distribution, but no later than the 60th day after the end of the year during which the participant reaches normal retirement age, dies or terminates employment, whichever is later. If the total vested account balance is less than $1,000, the participant will receive a single lump-sum payment. If the vested account balance is equal to or greater than $1,000, various payment options are available and are described more fully in the Plan agreement. In-service withdrawals are also permitted for certain hardships subject to a $500 minimum amount or when a participant attains age 59½.

Note 1. Description of Plan (Continued)

Forfeitures: Participant forfeitures of nonvested balances are used to reduce future employer contributions and pay the expenses of the Plan. There were no forfeitures utilized during the year ended December 31, 2017. At December 31, 2017 and 2016, unallocated forfeitures totaled $178,692 and $150,846, respectively.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The accompanying financial statements are prepared on the accrual basis of accounting.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be recognized to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note 4 for disclosure of the fair value measurements.

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

Payment of benefits: Benefits are recorded when paid.

Administrative expenses: Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Administrative expenses include certain recordkeeping fees that are charged directly to the participant's account. Investment-related expenses are included in net appreciation of fair value of investments.

Subsequent events: The Plan has evaluated subsequent events through August 23, 2018, the date the financial statements were available to be issued.

Note 3. Information Certified and Provided by Fidelity Management Trust Company

The following is a summary of the Plan's asset information as of December 31, 2017 and 2016, and for the year ended December 31, 2017, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information certified or provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator related to the following assets is complete and accurate.

Note 3. Information Certified and Provided by Fidelity Management Trust Company (Continued)

Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information that appears throughout the financial statements and supplemental schedule related to the following assets:

	December 31	
	2017	2016
Investments at fair value:		
Mutual funds	$ 34,213,479	$ 27,601,130
Self-directed brokerage accounts	2,117,965	1,725,539
Stable value fund	244,605	58,552

Fidelity Management Trust Company (Fidelity) also certified to the completeness and accuracy of $4,519,880 of net appreciation in fair value of investments and $1,748,196 of interest and dividends income related to the aforementioned investments for the year ended December 31, 2017.

Note 4. Fair Value Measurements

The *FASB Accounting Standards Codification* (ASC), Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this topic are described below.

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

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

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Note 4. Fair Value Measurements (Continued)

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2017 and 2016.

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

Self-directed brokerage accounts: The underlying investments, which consist of mutual funds and individual corporate common stocks, are valued at the closing price reported on the open market.

Stable value fund: The stable value fund is valued at the NAV as reported by the investment manager at year-end. The fund's underlying assets consist of investment contracts and security-based contracts. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

The methods above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 at the reporting date.

The following table sets forth, by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017 and 2016:

	Fair Value as of December 31, 2017			
	Level 1	Level 2	Level 3	Total
Investments at fair value:				
Mutual funds	$ 34,213,479	$ -	$ -	$ 34,213,479
Self-directed brokerage accounts	2,117,965	-	-	2,117,965
Total investments in the fair value hierarchy	$ 36,331,444	$ -	$ -	36,331,444
Investments at NAV:				
Stable value fund*				244,605
Total investments at fair market value				$ 36,576,049

	Fair Value as of December 31, 2016			
	Level 1	Level 2	Level 3	Total
Investments at fair value:				
Mutual funds	$ 27,601,130	$ -	$ -	$ 27,601,130
Self-directed brokerage accounts	1,725,539	-	-	1,725,539
Total investments in the fair value hierarchy	$ 29,326,669	$ -	$ -	29,326,669
Investments at NAV:				
Stable value fund*				58,552
Total investments at fair market value				$ 29,385,221

*In accordance with ASC 820-10, certain investments that are measured at NAV or its equivalent as a practical expedient are not included in the fair value hierarchy. The fair value amounts in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note 4. Fair Value Measurements (Continued)

Transfers between levels: For the year ended December 31, 2017, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2017 and 2016. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	Fair Value as of December 31		Unfunded	Redemption	Redemption
	2017	2016	Commitment	Frequency	Notice Period
Stable value fund:					
Fidelity Managed Income Portfolio Class 1*	$ 244,605	$ 58,552	None	Immediate	12 months

*This fund files as a direct filing entity.

Note 5. Related-Party and Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity. Fidelity is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to the trustee for the daily operational services of the Plan totaled $6,682 for the year ended December 31, 2017.

Note 6. Plan Termination

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

Note 7. Tax Status

Effective January 1, 2015, the Plan adopted a nonstandardized form of a prototype plan. The Plan has received an opinion letter from the Internal Revenue Services (IRS) as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The Plan has since been amended, and the Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

U.S. GAAP requires the Plan Administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Company has taken an uncertain position that more-likely than not would be sustained upon examination by the IRS. The Plan has analyzed tax positions taken by the Plan and has concluded that as of December 31, 2017 and 2016, there were 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.

Note 8. Risks and Uncertainties

The Plan invests in various investments. Investments 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 investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 9. Reconciliation of Financial Statements to Form 5500

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

	December 31	
	2017	2016
Net assets available for benefits per the financial statements	$ 36,675,333	$ 29,487,485
Less participant contributions receivable	(99,284)	(102,264)
Net assets available for benefits per Form 5500	$ 36,576,049	$ 29,385,221

The following is a reconciliation of the net increase in net assets available for benefits for the year ended December 31, 2017, per the financial statements to Form 5500:

Net increase in net assets available for benefits per the financial statements	$ 7,187,848
Less current-year participant contributions receivable	(99,284)
Add prior-year employee contributions receivable	102,264
Net income per Form 5500	$ 7,190,828

Note 10. Late Deposit of Participant Deferrals

During 2017, the Plan Sponsor inadvertently failed to deposit $104,035 of participant contributions within the required time frame, as stated by the United States Department of Labor's regulations. The Plan Sponsor deposited lost earnings in the amount of $317 to correct this failure in 2018. The Plan Sponsor intends to file Form 5330 and pay the applicable excise tax to the IRS. The correction and excise tax payments will be made from the Plan Sponsor's assets and not from the assets of the Plan.

Supplemental Schedules

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan
Employer Identification Number 74-2983542, Plan Number 002

Schedule H, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2017

Participant Contributions Transferred Late to Plan:	Total That Constitutes Prohibited Nonexempt Transactions:			
$ 104,035			$ 104,035	Total Fully
Check Here if Late Participant Loan Repayments are Included: [ ]	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending in VFCP	Corrected Under VFCP and PTE 2002-51
2017	$ 104,035	$ -	$ -	$ -

Participant deferrals and participant loan payments were not remitted in a timely manner during the year ended December 31, 2017. Lost earnings will be remitted in 2018.

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan
Employer Identification Number 74-2983542, Plan Number 002

Schedule H, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2017

Identity of Issuer, Borrower or Similar Party	Description of Investment	Current Value
Fidelity Growth Company Fund*	Mutual fund	$ 3,510,992
Fidelity Contrafund Fund*	Mutual fund	2,235,775
Brokerage accounts	Self-directed brokerage accounts	2,117,965
Fidelity Total Market Index Pr. Fund*	Mutual fund	2,085,834
Fidelity Mid Cap Stock Fund*	Mutual fund	2,021,479
Fidelity Investment Growth Bond Fund*	Mutual fund	1,562,703
Fidelity Blue Chip Growth Fund*	Mutual fund	1,440,631
Fidelity Diversified International Fund*	Mutual fund	1,359,474
Fidelity Freedom 2040 Fund*	Mutual fund	1,334,065
Fidelity Low Priced Stock Fund*	Mutual fund	1,128,150
Fidelity Freedom 2050 Fund*	Mutual fund	933,516
Fidelity Dividend Growth Fund*	Mutual fund	905,687
Fidelity Puritan Fund*	Mutual fund	889,586
Metropolitan West Total Return Bond Fund Class M	Mutual fund	874,569
Fidelity OTC Portfolio Fund*	Mutual fund	811,243
Fidelity Freedom 2025 Fund*	Mutual fund	784,679
Oakmark International Investor Fund	Mutual fund	783,577
Fidelity Equity Div. Income Fund*	Mutual fund	749,352
Fidelity Freedom 2030 Fund*	Mutual fund	654,174
Fidelity Fund*	Mutual fund	647,451
Fidelity Value Strategy Fund*	Mutual fund	638,305
Fidelity Overseas Fund*	Mutual fund	619,841
Fidelity Government Money Market Fund*	Mutual fund	533,727
Fidelity Small Cap Value Fund*	Mutual fund	529,719
Fidelity Large Cap Stock Fund*	Mutual fund	504,750
Oakmark Fund Investor Class	Mutual fund	479,624
Fidelity Real Estate Investment Fund*	Mutual fund	476,119
Fidelity Small Cap Discovery Fund*	Mutual fund	426,987
Invesco Developing Markets Fund	Mutual fund	425,883
Fidelity Focused Stock Fund*	Mutual fund	414,682
Fidelity Freedom 2010 Fund*	Mutual fund	407,648
Fidelity Growth Strategy Fund*	Mutual fund	373,430
Virtus Ceredex Mid-Cap Value Equity Fund	Mutual fund	360,905
Franklin Mutual Shares Fund	Mutual fund	351,293
Fidelity Freedom 2045 Fund*	Mutual fund	333,321
Fidelity Freedom 2035 Fund*	Mutual fund	309,952
Fidelity Freedom 2020 Fund*	Mutual fund	299,900
Fidelity Value Fund*	Mutual fund	299,348
PIMCO Real Return Fund Administrative Class	Mutual fund	279,907
Fidelity Freedom Income Fund*	Mutual fund	273,237

(Continued)

Baker Engineering and Risk Consultants 401(k) Profit Sharing Plan
Employer Identification Number 74-2983542, Plan Number 002

Schedule H, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2017

Identity of Issuer, Borrower or Similar Party	Description of Investment	Current Value
Fidelity Small Cap Growth Fund*	Mutual fund	$ 267,129
Fidelity Managed Income Portfolio*	Stable value fund	244,605
Fidelity Ext. Market Index Pr. Fund*	Mutual fund	204,617
Fidelity Freedom 2055 Fund*	Mutual fund	196,163
Fidelity Freedom 2015 Fund*	Mutual fund	193,841
Fidelity Balanced Fund*	Mutual fund	154,271
AMG Managers Fairpointe Mid Cap Fund Class N	Mutual fund	84,609
Fidelity International Index Pr. Fund*	Mutual fund	37,169
Fidelity Freedom 2060 Fund*	Mutual fund	20,503
Fidelity Freedom 2005 Fund*	Mutual fund	2,552
Fidelity Short Term Index Pr. Fund*	Mutual fund	1,110
		$ 36,576,049

*Represents a party in interest

The information above has been certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

See independent auditor’s report.


RSM