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
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2015

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)
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, L.L.P.

1235 N. LOOP W., STE. 600
HOUSTON, TX 77008

2b Employer Identification Number (EIN)
75-2027956

2c Plan Sponsor's telephone number
713-862-1860

2d Business code (see instructions)
541110

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.	10/12/2018	MARK COMMON
	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**	342
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)**	275
a(2) Total number of active participants at the end of the plan year	**6a(2)**	313
b Retired or separated participants receiving benefits	**6b**	2
c Other retired or separated participants entitled to future benefits	**6c**	22
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	337
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	337
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	274
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	11
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

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
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, L.L.P.

D Employer Identification Number (EIN)
75-2027956

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
MASS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	GA835556		01/01/2017	12/31/2017

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0		

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	3237582
c	Additions: (1) Contributions deposited during the year	7c(1)	1799256		
	(2) Dividends and credits	7c(2)	449428		
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)	73557		
	(5) Other (specify below)	7c(5)	15073		
	▶ LOAN TRANS IN				
	(6) Total additions			7c(6)	2337314
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	5574896
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	89538		
	(2) Administration charge made by carrier	7e(2)	2872		
	(3) Transferred to separate account	7e(3)	5408142		
	(4) Other (specify below)	7e(4)	74344		
	▶ LOAN TRANS OUT,FORF.				
	(5) Total deductions			7e(5)	5574896
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	0
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury 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
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, L.L.P.

D Employer Identification Number (EIN)
75-2027956

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

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

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

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?
37 60 64 65	RECORDKEEPER	688	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 [ ]

(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.
ABF MID CAP VALUE Y - BOSTON FINAN 52-2269240	0.10%

(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.
ABF SM CAP VAL INST - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.04%

(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.
PRU GLB TOTAL RET Z - PRUDENTIAL M 22-3703799	0.25%

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

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(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
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, L.L.P.

D Employer Identification Number (EIN)
75-2027956

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: HARTFORD LIFE INSURANCE COMPANY

b Name of sponsor of entity listed in (a): SEPARATE ACCOUNT SCAI

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)
04-1590850-000	P	0

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	267651

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
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, L.L.P.

D Employer Identification Number (EIN)
75-2027956

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)	1225088	1276754
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	37178	107091
(9) Value of interest in common/collective trusts	1c(9)	0	267651
(10) Value of interest in pooled separate accounts	1c(10)	3237582	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)	0	6139831
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	219448	
(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**	4719296	7791327
	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**	4719296	7791327

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)**	1289184	
	(B) Participants	**2a(1)(B)**	1083704	
	(C) Others (including rollovers)	**2a(1)(C)**	91131	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		2464019
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	0	
	(B) U.S. Government securities	**2b(1)(B)**	0	
	(C) Corporate debt instruments	**2b(1)(C)**	0	
	(D) Loans (other than to participants)	**2b(1)(D)**	3467	
	(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)**		3467
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**	0	
	(B) Common stock	**2b(2)(B)**	0	
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	219986	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		219986
	(3) Rents	**2b(3)**		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	0	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**	0	
	(B) Other	**2b(5)(B)**	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		683
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		410211
(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)		196210
c Other income	2c		3151
d Total income. Add all **income** amounts in column (b) and enter total	2d		3297727
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	217822	
(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)		217822
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		4291
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)	0	
(4) Other	2i(4)	3583	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		3583
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		225696
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3072031
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: BROWN, GRAHAM & COMPANY, P.C. **(2)** EIN: 75-1386676

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		30392
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
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, L.L.P.

D Employer Identification Number (EIN)
75-2027956

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 04-1590850

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

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

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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):

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT
401(K) PLAN

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION

YEAR ENDED DECEMBER 31, 2017

BROWN, GRAHAM & COMPANY, P.C.
Certified Public Accountants
PO Box 20210 · Amarillo, Texas 79114
7431 Continental Pkwy · Amarillo, Texas 79119
(806) 355-8241 · Fax (806) 355-6415

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Perdue, Brandon, Fielder, Collins and Mott 401(K) Plan
Houston, Texas

We were engaged to audit the accompanying financial statements of Perdue, Brandon, Fielder, Collins and Mott 401(K) Plan (the Plan), which are comprised of the statements of net assets available for benefits as of December 31, 2017 and 2016, and 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employer Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Massachusetts Mutual Life Insurance Company, the custodian, and Fidelity Management Trust Company, the recordkeeper, of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian and recordkeeper hold the Plan's investment assets and executes all investment transactions. The Plan administrator has obtained a certification from the custodian and recordkeeper of the Plan 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 custodian and recordkeeper is complete and accurate.

Disclaimer of Opinion

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

Other Matter - Supplemental Schedules

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Schedule H, Line 4i–Schedule of Assets (Held at End of Year) and Schedule H, Line 4j–Schedule of Reportable Transactions as of and for the year ended December 31, 2017 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

Brown, Graham + Company, P.C.

Amarillo, Texas
October 12, 2018

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2017 AND 2016

	2017	2016
Assets		
Investments at fair value:		
Registered investment companies	$ 6,139,831	$ -
Pooled separate accounts	-	3,237,582
Total investments at fair value	6,139,831	3,237,582
Investments at contract value:		
Common collective trust	267,651	-
General account	-	219,448
Total investments at contract value	267,651	219,448
Employer contributions receivable	1,276,754	1,225,088
Notes receivable from participants	107,091	37,178
Net assets available for benefits	$ 7,791,327	$ 4,719,296

See accompanying notes to the financial statements.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2017

Additions:		
Investment income:		
Net appreciation in value of investments	$	607,104
Dividends		219,986
Other income		3,151
Total investment income		830,241
Interest on notes receivable from participants		3,467
Contributions:		
Employer		1,289,184
Participants		1,083,704
Rollovers		91,131
Total contributions		2,464,019
Total additions		3,297,727
Deductions:		
Benefits paid to participants		217,822
Deemed distributions of participant loans		4,291
Administrative expenses		3,583
Total deductions		225,696
Net increase		3,072,031
Net assets available for benefits:		
Beginning of year		4,719,296
End of year	$	7,791,327

See accompanying notes to the financial statements.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017

Note 1 - Description of the plan:

The following description of Perdue, Brandon, Fielder, Collins and Mott 401(K) Plan (the Plan) provides only general information. The Plan agreement should be referred to for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Perdue, Brandon, Fielder, Collins and Mott, LLC (the Sponsor) that have met the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended and is intended to qualify under Section 401(k) of the Internal Revenue Code (IRC). The Board of Trustees is responsible for the oversight of the Plan and determines the appropriateness of and monitors the Plan's investment performance. The Board of Directors delegates authority to the Plan administrator.

Plan amendment

Effective June 22, 2017, the Plan was amended to reflect the change from Mass Mutual Life Insurance Company (Mass Mutual) as custodian (Custodian) to Fidelity Management Trust Company (Fidelity) as recordkeeper, (Recordkeeper). As a result of this change, participants can no longer contribute to investment options offered by Mass Mutual. The Plan sponsor and investment advisor completed a mapping of the previous investment options to the new investment options provided by Fidelity.

Contributions

Each year, participants may contribute either pre-tax or Roth deferrals, as defined in the Plan, but subject to IRC limitations. Participants may also contribute amounts representing distributions from other qualified defined contribution plans (rollover).

Participants direct the investment of their contributions into various investment options offered by the Plan. The Sponsor matches 100% of the first 3% of compensation that a participant contributes to the Plan and 50% of the next 2% of compensation that a participant contributes to the Plan. The Sponsor may contribute to the Plan such amounts of its current or accumulated profits as determined by the Board of Directors. Contributions are subject to certain limitations. There were discretionary profit sharing contributions of $634,715 for the year ended December 31, 2017.

Participant accounts

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

Eligibility

Any employee of the Sponsor who is 21 years or older will become eligible to participate in the Plan on the first day of the quarter which coincides with, or next follows, the date on which the employee completes one year of service for the Sponsor, defined as 1,000 hours of service in a period of 12 consecutive months.

Notes receivable from participants

Participants may borrow from their accounts a maximum of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates determined by the Plan administrator. Principal and interest is paid ratably through payroll deductions.

Note 1 - Description of the plan (continued):

Vesting

Participant contributions, employer matching contributions and earnings thereon are immediately vested. Vesting for profit sharing contributions is based on years of continuous service as follows:

Years of Service	Non-forfeitable Percentage
One year but less than two years	20%
Two years but less than three years	40%
Three years but less than four years	60%
Four years but less than five years	80%
Five years or more	100%

Payments of benefits

On termination of service due to death, disability or retirement, a participant becomes 100% vested in the employer contributions and may elect to receive a lump sum amount equal to the value of the participant's account. Plan provisions permit a participant to withdraw funds from the Plan for reasons of financial hardship. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution or roll the account into another qualified plan.

Forfeited accounts

At December 31, 2017 and 2016, forfeited non-vested accounts totaled $12,184 and $1,888, respectively. Forfeited balances of terminated participant accounts can be used to reduce future employer contributions or are allocated to remaining participants using a formula based on eligible compensation. For the year ended December 31, 2017 there were no uses of forfeited accounts for these purposes.

Note 2 - Summary of accounting policies:

Basis of accounting

The financial statements are prepared using the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Notes receivable from participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2017 or 2016. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant's note receivable balance is reduced and a benefit payment is recorded. There were deemed distributions in the amount of $4,291 for the year ended December 31, 2017.

Note 2 - Summary of accounting policies (continued):

Investment valuation and income recognition

Investments are reported at fair value except for the fully benefit responsive investment contract which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the relevant measurement attribute for that portion of net assets available for benefits of a defined contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Board of Trustees determines the valuation policies utilizing information provided by investment advisers, custodians and insurance companies. See Note 6 for discussion of fair value measurements.

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

Payment of benefits

Benefits are recorded when paid.

Administrative expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Sponsor. Expenses that are paid by the Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation or depreciation in the value of investments.

Administration of plan assets

The Plan's assets are held and invested by the trustee and administrator of the Plan, They are responsible for interpreting Plan provisions, determining Plan benefits and maintaining Plan records. Certain administrative functions are performed by officers or employees of the Sponsor. No such officer or employee receives compensation from the Plan.

Pooled separate accounts

The pooled separate accounts are maintained by the Custodian, which was established by the Custodian to support the operations of variable annuity contracts. These accounts invest in independently managed mutual fund portfolios as directed by the participants. Plan participants do not hold shares of the mutual funds but units of participation in the accounts. Dividends and realized or unrealized gains or losses for underlying mutual funds are reflected in the value of the units of participation in these accounts.

Subsequent events

The Plan has evaluated subsequent events through October 12, 2018, the date the financial statements were available to be issued.

Note 3 - Plan termination:

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

Note 4 - Risks and uncertainties:

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

Note 5 - Investments certified by the Custodian and Recordkeeper:

The Plan's investments were held in custodian-administered funds and invested in registered investment companies, and a common collective trust account as of and during the year ended December 31, 2017. The Plan's investments were also invested in separate accounts and a general account during the year ended December 31, 2017. The following is a summary of the Plan's financial information that is included in the financial statements based on information that is certified by the Custodian and Recordkeeper as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

During the year ended December 31, 2017, the Plan's investments in pooled separate accounts, registered investment companies, a general account and a common collective trust (including gains and losses on investments bought and sold as well as held during the year) appreciated in value by $607,104. During the year ended December 31, 2017, total dividend income consisted of $219,986 from mutual funds.

Note 6 - Fair value measurements:

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 ASC 820 are described as follows:

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

Level 2 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 that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

Note 6 - Fair value measurements (continued):

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used during the year ended December 31, 2017.

Pooled separate accounts: Based on quoted net asset values provided by the fund custodian based on the value of the underlying assets owned.

Registered investment companies: Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net assets value and to transact at that price. These funds held by the Plan are deemed to be actively traded.

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

	Fair value measurements using input type			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 6,139,831	$ -	$ -	$ -
Total assets at fair value	$ 6,139,831	$ -	$ -	$ -

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

	Fair value measurements using input type			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 3,237,582	$ -	$ 3,237,582
Total assets at fair value	$ -	$ 3,237,582	$ -	$ 3,237,582

Note 7 - Tax status:

The Plan was initiated using a pre-approved document provided by the Recordkeeper. Therefore, the Plan administrator relies upon the IRS opinion letter issued to the Recordkeeper dated March 31, 2014. The Sponsor and the Plan administrator believe that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe the Plan is qualified and the related trust is tax exempt.

FASB ASC Section 740, *Income Taxes*, requires extensive disclosures about uncertain income tax positions. The requirements under this standard are also applicable to employee benefit plans. The Plan administrator evaluates any uncertain tax positions using the provisions of ASC 450, *Contingencies*. Accordingly, a loss contingency is recognized when it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The amount recognized is subject to estimate and management's judgment with respect to the likely outcome of each uncertain tax position.

Note 7 - Tax status (continued):

The amount that is ultimately sustained for an individual uncertain tax position or for all uncertain tax positions in the aggregate could differ from the amount recognized. The Plan administrator does not believe that the Plan has engaged in any situation that would result in an uncertain tax position. As a result, the Plan administrator does not believe that any uncertain tax positions currently exist and therefore, no loss contingency has been recognized in the accompanying financial statements. Federal income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Plan administrator has no open examination with the Internal Revenue Service.

Note 8 – Common collective trust with Fidelity Management Trust Company:

The Plan entered into a traditional fully benefit responsive guaranteed investment contract with Fidelity totaling $267,651 as of December 31, 2017. Fidelity maintains the contributions to the contract in a common collective trust. The accounts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The common collective trust contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1% before expense. The contract crediting rate is evaluated periodically, typically quarterly for resetting. For the year ended December 31, 2017, the rate was 1.25%. The common collective trust contract does not have a maturity date. The contract's provisions do not provide a distribution at book value at some specified future date. The contract continues in force until all assets have been distributed, or no further payments are due.

This contact meets the fully benefit-responsive contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value as reported to the Plan by Fidelity represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different than contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

Note 9 – Guaranteed investment contract with Mass Mutual Life Insurance Company:

Through June 22, 2017, the Plan had entered into a traditional fully benefit responsive guaranteed investment contract with Mass Mutual which totaled $219,448 as of December 31, 2016. Mass Mutual maintained the contributions to the contract in a general account. The accounts were credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1% before expense. The contract crediting rate is evaluated periodically, typically quarterly for resetting. For the year ended December 31, 2016, the rate was 1.70%. The general account contract does not have a maturity date. The contract's provisions do not provide a distribution at book value at some specified future date. The contract continues in force until all assets have been distributed, or no further payments are due.

This contact meets the fully benefit-responsive contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value as reported to the Plan by Mass Mutual represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different than contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

Note 10 – Related party and party-in-interest transactions:

Certain Plan investments are registered investment companies and a common collective trust provided through the Recordkeeper. Therefore, these transactions qualify as party-in-interest transactions. All investment fund earnings or losses posted to each Plan participant's account are net of investment management fees charged by each investment fund under the Plan.

SUPPLEMENTAL INFORMATION

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
EIN# 75-2027956, PLAN 001
SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2017

			Total that Constitute Nonexempt Prohibited Transactions			
Late Participant Loan Repayments are Included	Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
No	$ 30,297	$ 30,297	$ -	$ -	$ -
No	95	95	-	-	-
	$ 30,392	$ 30,392	$ -	$ -	$ -

See accompanying independent auditor's report.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
EIN# 75-2027956, PLAN 001
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2017

	(a)	(b)Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
		Participant notes receivable	Loans to participants with interest rates of 4.25%, matures at various dates.	-	$ 107,091
		Mutual funds:			
		ABF Mid Cap Value Y	Mutual fund		141,021
		ABF Small Cap Calue Inst	Mutual fund		142,536
		AF Balanced R6	Mutual fund		73,151
		AF Europac Growth R6	Mutual fund		206,722
		AF Washington Mutual Inv R6	Mutual fund		377,669
	*	Fidelity Contrafund K	Mutual fund		467,031
	*	Fidelity Small Cap Growth	Mutual fund		135,210
	*	Fidelty Total Bond	Mutual fund		200,510
		IS S & P 500 Index K	Mutual fund		439,503
		JPM Mid Cap Growth R6	Mutual fund		164,132
		NB Strategic Inc R6	Mutual fund		233,298
		Oppenheimer Global I	Mutual fund		358,955
		Prud Global Total Retirement Z	Mutual fund		224,843
		Vanguard Mid Cap IDX ADM	Mutual fund		8,446
		Vanguard Small Cap IDX ADM	Mutual fund		89,241
		Vanguard Target Retirement Income	Mutual fund		82,693
		Vanguard Target Retirement 2020	Mutual fund		422,457
		Vanguard Target Retirement 2025	Mutual fund		568,586
		Vanguard Target Retirement 2030	Mutual fund		416,540
		Vanguard Target Retirement 2035	Mutual fund		556,313
		Vanguard Target Retirement 2040	Mutual fund		352,460
		Vanguard Target Retirement 2045	Mutual fund		221,489
		Vanguard Target Retirement 2050	Mutual fund		142,223
		Vanguard Target Retirement 2055	Mutual fund		114,345
		Vanguard Target Retirement 2060	Mutual fund		457
		Common collective trust:			
	*	MIP CL 1	Stable value fund		267,651
					$ 6,514,573

* Represents party-in-interest.

See accompanying independent auditor's report.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
EIN# 75-2027956, PLAN 001
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2017

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)

No reportable transactions

See accompanying independent auditor's report.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT
401(K) PLAN

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION

YEAR ENDED DECEMBER 31, 2017

BROWN, GRAHAM & COMPANY, P.C.
Certified Public Accountants
PO Box 20210 · Amarillo, Texas 79114
7431 Continental Pkwy · Amarillo, Texas 79119
(806) 355-8241 · Fax (806) 355-6415

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Perdue, Brandon, Fielder, Collins and Mott 401(K) Plan
Houston, Texas

We were engaged to audit the accompanying financial statements of Perdue, Brandon, Fielder, Collins and Mott 401(K) Plan (the Plan), which are comprised of the statements of net assets available for benefits as of December 31, 2017 and 2016, and 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employer Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Massachusetts Mutual Life Insurance Company, the custodian, and Fidelity Management Trust Company, the recordkeeper, of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian and recordkeeper hold the Plan's investment assets and executes all investment transactions. The Plan administrator has obtained a certification from the custodian and recordkeeper of the Plan 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 custodian and recordkeeper is complete and accurate.

Disclaimer of Opinion

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

Other Matter - Supplemental Schedules

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Schedule H, Line 4i–Schedule of Assets (Held at End of Year) and Schedule H, Line 4j–Schedule of Reportable Transactions as of and for the year ended December 31, 2017 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

Brown, Graham + Company, P.C.

Amarillo, Texas
October 12, 2018

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2017 AND 2016

	2017	2016
Assets		
Investments at fair value:		
Registered investment companies	$ 6,139,831	$ -
Pooled separate accounts	-	3,237,582
Total investments at fair value	6,139,831	3,237,582
Investments at contract value:		
Common collective trust	267,651	-
General account	-	219,448
Total investments at contract value	267,651	219,448
Employer contributions receivable	1,276,754	1,225,088
Notes receivable from participants	107,091	37,178
Net assets available for benefits	$ 7,791,327	$ 4,719,296

See accompanying notes to the financial statements.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2017

Additions:		
Investment income:		
Net appreciation in value of investments	$	607,104
Dividends		219,986
Other income		3,151
Total investment income		830,241
Interest on notes receivable from participants		3,467
Contributions:		
Employer		1,289,184
Participants		1,083,704
Rollovers		91,131
Total contributions		2,464,019
Total additions		3,297,727
Deductions:		
Benefits paid to participants		217,822
Deemed distributions of participant loans		4,291
Administrative expenses		3,583
Total deductions		225,696
Net increase		3,072,031
Net assets available for benefits:		
Beginning of year		4,719,296
End of year	$	7,791,327

See accompanying notes to the financial statements.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017

Note 1 - Description of the plan:

The following description of Perdue, Brandon, Fielder, Collins and Mott 401(K) Plan (the Plan) provides only general information. The Plan agreement should be referred to for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Perdue, Brandon, Fielder, Collins and Mott, LLC (the Sponsor) that have met the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended and is intended to qualify under Section 401(k) of the Internal Revenue Code (IRC). The Board of Trustees is responsible for the oversight of the Plan and determines the appropriateness of and monitors the Plan's investment performance. The Board of Directors delegates authority to the Plan administrator.

Plan amendment

Effective June 22, 2017, the Plan was amended to reflect the change from Mass Mutual Life Insurance Company (Mass Mutual) as custodian (Custodian) to Fidelity Management Trust Company (Fidelity) as recordkeeper, (Recordkeeper). As a result of this change, participants can no longer contribute to investment options offered by Mass Mutual. The Plan sponsor and investment advisor completed a mapping of the previous investment options to the new investment options provided by Fidelity.

Contributions

Each year, participants may contribute either pre-tax or Roth deferrals, as defined in the Plan, but subject to IRC limitations. Participants may also contribute amounts representing distributions from other qualified defined contribution plans (rollover).

Participants direct the investment of their contributions into various investment options offered by the Plan. The Sponsor matches 100% of the first 3% of compensation that a participant contributes to the Plan and 50% of the next 2% of compensation that a participant contributes to the Plan. The Sponsor may contribute to the Plan such amounts of its current or accumulated profits as determined by the Board of Directors. Contributions are subject to certain limitations. There were discretionary profit sharing contributions of $634,715 for the year ended December 31, 2017.

Participant accounts

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

Eligibility

Any employee of the Sponsor who is 21 years or older will become eligible to participate in the Plan on the first day of the quarter which coincides with, or next follows, the date on which the employee completes one year of service for the Sponsor, defined as 1,000 hours of service in a period of 12 consecutive months.

Notes receivable from participants

Participants may borrow from their accounts a maximum of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates determined by the Plan administrator. Principal and interest is paid ratably through payroll deductions.

Note 1 - Description of the plan (continued):

Vesting

Participant contributions, employer matching contributions and earnings thereon are immediately vested. Vesting for profit sharing contributions is based on years of continuous service as follows:

Years of Service	Non-forfeitable Percentage
One year but less than two years	20%
Two years but less than three years	40%
Three years but less than four years	60%
Four years but less than five years	80%
Five years or more	100%

Payments of benefits

On termination of service due to death, disability or retirement, a participant becomes 100% vested in the employer contributions and may elect to receive a lump sum amount equal to the value of the participant's account. Plan provisions permit a participant to withdraw funds from the Plan for reasons of financial hardship. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution or roll the account into another qualified plan.

Forfeited accounts

At December 31, 2017 and 2016, forfeited non-vested accounts totaled $12,184 and $1,888, respectively. Forfeited balances of terminated participant accounts can be used to reduce future employer contributions or are allocated to remaining participants using a formula based on eligible compensation. For the year ended December 31, 2017 there were no uses of forfeited accounts for these purposes.

Note 2 - Summary of accounting policies:

Basis of accounting

The financial statements are prepared using the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Notes receivable from participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2017 or 2016. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant's note receivable balance is reduced and a benefit payment is recorded. There were deemed distributions in the amount of $4,291 for the year ended December 31, 2017.

Note 2 - Summary of accounting policies (continued):

Investment valuation and income recognition

Investments are reported at fair value except for the fully benefit responsive investment contract which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the relevant measurement attribute for that portion of net assets available for benefits of a defined contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Board of Trustees determines the valuation policies utilizing information provided by investment advisers, custodians and insurance companies. See Note 6 for discussion of fair value measurements.

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

Payment of benefits

Benefits are recorded when paid.

Administrative expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Sponsor. Expenses that are paid by the Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation or depreciation in the value of investments.

Administration of plan assets

The Plan's assets are held and invested by the trustee and administrator of the Plan, They are responsible for interpreting Plan provisions, determining Plan benefits and maintaining Plan records. Certain administrative functions are performed by officers or employees of the Sponsor. No such officer or employee receives compensation from the Plan.

Pooled separate accounts

The pooled separate accounts are maintained by the Custodian, which was established by the Custodian to support the operations of variable annuity contracts. These accounts invest in independently managed mutual fund portfolios as directed by the participants. Plan participants do not hold shares of the mutual funds but units of participation in the accounts. Dividends and realized or unrealized gains or losses for underlying mutual funds are reflected in the value of the units of participation in these accounts.

Subsequent events

The Plan has evaluated subsequent events through October 12, 2018, the date the financial statements were available to be issued.

Note 3 - Plan termination:

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

Note 4 - Risks and uncertainties:

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

Note 5 - Investments certified by the Custodian and Recordkeeper:

The Plan's investments were held in custodian-administered funds and invested in registered investment companies, and a common collective trust account as of and during the year ended December 31, 2017. The Plan's investments were also invested in separate accounts and a general account during the year ended December 31, 2017. The following is a summary of the Plan's financial information that is included in the financial statements based on information that is certified by the Custodian and Recordkeeper as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

During the year ended December 31, 2017, the Plan's investments in pooled separate accounts, registered investment companies, a general account and a common collective trust (including gains and losses on investments bought and sold as well as held during the year) appreciated in value by $607,104. During the year ended December 31, 2017, total dividend income consisted of $219,986 from mutual funds.

Note 6 - Fair value measurements:

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 ASC 820 are described as follows:

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

Level 2 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 that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

Note 6 - Fair value measurements (continued):

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used during the year ended December 31, 2017.

Pooled separate accounts: Based on quoted net asset values provided by the fund custodian based on the value of the underlying assets owned.

Registered investment companies: Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net assets value and to transact at that price. These funds held by the Plan are deemed to be actively traded.

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

	Fair value measurements using input type			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 6,139,831	$ -	$ -	$ -
Total assets at fair value	$ 6,139,831	$ -	$ -	$ -

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

	Fair value measurements using input type			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 3,237,582	$ -	$ 3,237,582
Total assets at fair value	$ -	$ 3,237,582	$ -	$ 3,237,582

Note 7 - Tax status:

The Plan was initiated using a pre-approved document provided by the Recordkeeper. Therefore, the Plan administrator relies upon the IRS opinion letter issued to the Recordkeeper dated March 31, 2014. The Sponsor and the Plan administrator believe that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe the Plan is qualified and the related trust is tax exempt.

FASB ASC Section 740, *Income Taxes*, requires extensive disclosures about uncertain income tax positions. The requirements under this standard are also applicable to employee benefit plans. The Plan administrator evaluates any uncertain tax positions using the provisions of ASC 450, *Contingencies*. Accordingly, a loss contingency is recognized when it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The amount recognized is subject to estimate and management's judgment with respect to the likely outcome of each uncertain tax position.

Note 7 - Tax status (continued):

The amount that is ultimately sustained for an individual uncertain tax position or for all uncertain tax positions in the aggregate could differ from the amount recognized. The Plan administrator does not believe that the Plan has engaged in any situation that would result in an uncertain tax position. As a result, the Plan administrator does not believe that any uncertain tax positions currently exist and therefore, no loss contingency has been recognized in the accompanying financial statements. Federal income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Plan administrator has no open examination with the Internal Revenue Service.

Note 8 – Common collective trust with Fidelity Management Trust Company:

The Plan entered into a traditional fully benefit responsive guaranteed investment contract with Fidelity totaling $267,651 as of December 31, 2017. Fidelity maintains the contributions to the contract in a common collective trust. The accounts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The common collective trust contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1% before expense. The contract crediting rate is evaluated periodically, typically quarterly for resetting. For the year ended December 31, 2017, the rate was 1.25%. The common collective trust contract does not have a maturity date. The contract's provisions do not provide a distribution at book value at some specified future date. The contract continues in force until all assets have been distributed, or no further payments are due.

This contact meets the fully benefit-responsive contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value as reported to the Plan by Fidelity represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different than contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

Note 9 – Guaranteed investment contract with Mass Mutual Life Insurance Company:

Through June 22, 2017, the Plan had entered into a traditional fully benefit responsive guaranteed investment contract with Mass Mutual which totaled $219,448 as of December 31, 2016. Mass Mutual maintained the contributions to the contract in a general account. The accounts were credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1% before expense. The contract crediting rate is evaluated periodically, typically quarterly for resetting. For the year ended December 31, 2016, the rate was 1.70%. The general account contract does not have a maturity date. The contract's provisions do not provide a distribution at book value at some specified future date. The contract continues in force until all assets have been distributed, or no further payments are due.

This contact meets the fully benefit-responsive contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value as reported to the Plan by Mass Mutual represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different than contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

Note 10 – Related party and party-in-interest transactions:

Certain Plan investments are registered investment companies and a common collective trust provided through the Recordkeeper. Therefore, these transactions qualify as party-in-interest transactions. All investment fund earnings or losses posted to each Plan participant's account are net of investment management fees charged by each investment fund under the Plan.

SUPPLEMENTAL INFORMATION

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
EIN# 75-2027956, PLAN 001
SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2017

			Total that Constitute Nonexempt Prohibited Transactions			
Late Participant Loan Repayments are Included	Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
No	$ 30,297	$ 30,297	$ -	$ -	$ -
No	95	95	-	-	-
	$ 30,392	$ 30,392	$ -	$ -	$ -

See accompanying independent auditor's report.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
EIN# 75-2027956, PLAN 001
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2017

	(a)	(b)Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
		Participant notes receivable	Loans to participants with interest rates of 4.25%, matures at various dates.	-	$ 107,091
		Mutual funds:			
		ABF Mid Cap Value Y	Mutual fund		141,021
		ABF Small Cap Calue Inst	Mutual fund		142,536
		AF Balanced R6	Mutual fund		73,151
		AF Europac Growth R6	Mutual fund		206,722
		AF Washington Mutual Inv R6	Mutual fund		377,669
	*	Fidelity Contrafund K	Mutual fund		467,031
	*	Fidelity Small Cap Growth	Mutual fund		135,210
	*	Fidelty Total Bond	Mutual fund		200,510
		IS S & P 500 Index K	Mutual fund		439,503
		JPM Mid Cap Growth R6	Mutual fund		164,132
		NB Strategic Inc R6	Mutual fund		233,298
		Oppenheimer Global I	Mutual fund		358,955
		Prud Global Total Retirement Z	Mutual fund		224,843
		Vanguard Mid Cap IDX ADM	Mutual fund		8,446
		Vanguard Small Cap IDX ADM	Mutual fund		89,241
		Vanguard Target Retirement Income	Mutual fund		82,693
		Vanguard Target Retirement 2020	Mutual fund		422,457
		Vanguard Target Retirement 2025	Mutual fund		568,586
		Vanguard Target Retirement 2030	Mutual fund		416,540
		Vanguard Target Retirement 2035	Mutual fund		556,313
		Vanguard Target Retirement 2040	Mutual fund		352,460
		Vanguard Target Retirement 2045	Mutual fund		221,489
		Vanguard Target Retirement 2050	Mutual fund		142,223
		Vanguard Target Retirement 2055	Mutual fund		114,345
		Vanguard Target Retirement 2060	Mutual fund		457
		Common collective trust:			
	*	MIP CL 1	Stable value fund		267,651
					$ 6,514,573

* Represents party-in-interest.

See accompanying independent auditor's report.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
EIN# 75-2027956, PLAN 001
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2017

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)

No reportable transactions

See accompanying independent auditor's report.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT
401(K) PLAN

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION

YEAR ENDED DECEMBER 31, 2017

BROWN, GRAHAM & COMPANY, P.C.
Certified Public Accountants
PO Box 20210 · Amarillo, Texas 79114
7431 Continental Pkwy · Amarillo, Texas 79119
(806) 355-8241 · Fax (806) 355-6415

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Perdue, Brandon, Fielder, Collins and Mott 401(K) Plan
Houston, Texas

We were engaged to audit the accompanying financial statements of Perdue, Brandon, Fielder, Collins and Mott 401(K) Plan (the Plan), which are comprised of the statements of net assets available for benefits as of December 31, 2017 and 2016, and 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employer Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Massachusetts Mutual Life Insurance Company, the custodian, and Fidelity Management Trust Company, the recordkeeper, of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian and recordkeeper hold the Plan's investment assets and executes all investment transactions. The Plan administrator has obtained a certification from the custodian and recordkeeper of the Plan 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 custodian and recordkeeper is complete and accurate.

Disclaimer of Opinion

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

Other Matter - Supplemental Schedules

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Schedule H, Line 4i–Schedule of Assets (Held at End of Year) and Schedule H, Line 4j–Schedule of Reportable Transactions as of and for the year ended December 31, 2017 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

Brown, Graham + Company, P.C.

Amarillo, Texas
October 12, 2018

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DECEMBER 31, 2017 AND 2016

	2017	2016
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Net assets available for benefits	$ 7,791,327	$ 4,719,296

See accompanying notes to the financial statements.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2017

Additions:		
Investment income:		
Net appreciation in value of investments	$	607,104
Dividends		219,986
Other income		3,151
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Total deductions		225,696
Net increase		3,072,031
Net assets available for benefits:		
Beginning of year		4,719,296
End of year	$	7,791,327

See accompanying notes to the financial statements.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017

Note 1 - Description of the plan:

The following description of Perdue, Brandon, Fielder, Collins and Mott 401(K) Plan (the Plan) provides only general information. The Plan agreement should be referred to for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Perdue, Brandon, Fielder, Collins and Mott, LLC (the Sponsor) that have met the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended and is intended to qualify under Section 401(k) of the Internal Revenue Code (IRC). The Board of Trustees is responsible for the oversight of the Plan and determines the appropriateness of and monitors the Plan's investment performance. The Board of Directors delegates authority to the Plan administrator.

Plan amendment

Effective June 22, 2017, the Plan was amended to reflect the change from Mass Mutual Life Insurance Company (Mass Mutual) as custodian (Custodian) to Fidelity Management Trust Company (Fidelity) as recordkeeper, (Recordkeeper). As a result of this change, participants can no longer contribute to investment options offered by Mass Mutual. The Plan sponsor and investment advisor completed a mapping of the previous investment options to the new investment options provided by Fidelity.

Contributions

Each year, participants may contribute either pre-tax or Roth deferrals, as defined in the Plan, but subject to IRC limitations. Participants may also contribute amounts representing distributions from other qualified defined contribution plans (rollover).

Participants direct the investment of their contributions into various investment options offered by the Plan. The Sponsor matches 100% of the first 3% of compensation that a participant contributes to the Plan and 50% of the next 2% of compensation that a participant contributes to the Plan. The Sponsor may contribute to the Plan such amounts of its current or accumulated profits as determined by the Board of Directors. Contributions are subject to certain limitations. There were discretionary profit sharing contributions of $634,715 for the year ended December 31, 2017.

Participant accounts

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

Eligibility

Any employee of the Sponsor who is 21 years or older will become eligible to participate in the Plan on the first day of the quarter which coincides with, or next follows, the date on which the employee completes one year of service for the Sponsor, defined as 1,000 hours of service in a period of 12 consecutive months.

Notes receivable from participants

Participants may borrow from their accounts a maximum of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates determined by the Plan administrator. Principal and interest is paid ratably through payroll deductions.

Note 1 - Description of the plan (continued):

Vesting

Participant contributions, employer matching contributions and earnings thereon are immediately vested. Vesting for profit sharing contributions is based on years of continuous service as follows:

Years of Service	Non-forfeitable Percentage
One year but less than two years	20%
Two years but less than three years	40%
Three years but less than four years	60%
Four years but less than five years	80%
Five years or more	100%

Payments of benefits

On termination of service due to death, disability or retirement, a participant becomes 100% vested in the employer contributions and may elect to receive a lump sum amount equal to the value of the participant's account. Plan provisions permit a participant to withdraw funds from the Plan for reasons of financial hardship. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution or roll the account into another qualified plan.

Forfeited accounts

At December 31, 2017 and 2016, forfeited non-vested accounts totaled $12,184 and $1,888, respectively. Forfeited balances of terminated participant accounts can be used to reduce future employer contributions or are allocated to remaining participants using a formula based on eligible compensation. For the year ended December 31, 2017 there were no uses of forfeited accounts for these purposes.

Note 2 - Summary of accounting policies:

Basis of accounting

The financial statements are prepared using the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Notes receivable from participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2017 or 2016. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant's note receivable balance is reduced and a benefit payment is recorded. There were deemed distributions in the amount of $4,291 for the year ended December 31, 2017.

Note 2 - Summary of accounting policies (continued):

Investment valuation and income recognition

Investments are reported at fair value except for the fully benefit responsive investment contract which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the relevant measurement attribute for that portion of net assets available for benefits of a defined contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Board of Trustees determines the valuation policies utilizing information provided by investment advisers, custodians and insurance companies. See Note 6 for discussion of fair value measurements.

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

Payment of benefits

Benefits are recorded when paid.

Administrative expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Sponsor. Expenses that are paid by the Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation or depreciation in the value of investments.

Administration of plan assets

The Plan's assets are held and invested by the trustee and administrator of the Plan, They are responsible for interpreting Plan provisions, determining Plan benefits and maintaining Plan records. Certain administrative functions are performed by officers or employees of the Sponsor. No such officer or employee receives compensation from the Plan.

Pooled separate accounts

The pooled separate accounts are maintained by the Custodian, which was established by the Custodian to support the operations of variable annuity contracts. These accounts invest in independently managed mutual fund portfolios as directed by the participants. Plan participants do not hold shares of the mutual funds but units of participation in the accounts. Dividends and realized or unrealized gains or losses for underlying mutual funds are reflected in the value of the units of participation in these accounts.

Subsequent events

The Plan has evaluated subsequent events through October 12, 2018, the date the financial statements were available to be issued.

Note 3 - Plan termination:

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

Note 4 - Risks and uncertainties:

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

Note 5 - Investments certified by the Custodian and Recordkeeper:

The Plan's investments were held in custodian-administered funds and invested in registered investment companies, and a common collective trust account as of and during the year ended December 31, 2017. The Plan's investments were also invested in separate accounts and a general account during the year ended December 31, 2017. The following is a summary of the Plan's financial information that is included in the financial statements based on information that is certified by the Custodian and Recordkeeper as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

During the year ended December 31, 2017, the Plan's investments in pooled separate accounts, registered investment companies, a general account and a common collective trust (including gains and losses on investments bought and sold as well as held during the year) appreciated in value by $607,104. During the year ended December 31, 2017, total dividend income consisted of $219,986 from mutual funds.

Note 6 - Fair value measurements:

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 ASC 820 are described as follows:

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

Level 2 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 that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

Note 6 - Fair value measurements (continued):

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used during the year ended December 31, 2017.

Pooled separate accounts: Based on quoted net asset values provided by the fund custodian based on the value of the underlying assets owned.

Registered investment companies: Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net assets value and to transact at that price. These funds held by the Plan are deemed to be actively traded.

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

	Fair value measurements using input type			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 6,139,831	$ -	$ -	$ -
Total assets at fair value	$ 6,139,831	$ -	$ -	$ -

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

	Fair value measurements using input type			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 3,237,582	$ -	$ 3,237,582
Total assets at fair value	$ -	$ 3,237,582	$ -	$ 3,237,582

Note 7 - Tax status:

The Plan was initiated using a pre-approved document provided by the Recordkeeper. Therefore, the Plan administrator relies upon the IRS opinion letter issued to the Recordkeeper dated March 31, 2014. The Sponsor and the Plan administrator believe that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe the Plan is qualified and the related trust is tax exempt.

FASB ASC Section 740, *Income Taxes*, requires extensive disclosures about uncertain income tax positions. The requirements under this standard are also applicable to employee benefit plans. The Plan administrator evaluates any uncertain tax positions using the provisions of ASC 450, *Contingencies*. Accordingly, a loss contingency is recognized when it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The amount recognized is subject to estimate and management's judgment with respect to the likely outcome of each uncertain tax position.

Note 7 - Tax status (continued):

The amount that is ultimately sustained for an individual uncertain tax position or for all uncertain tax positions in the aggregate could differ from the amount recognized. The Plan administrator does not believe that the Plan has engaged in any situation that would result in an uncertain tax position. As a result, the Plan administrator does not believe that any uncertain tax positions currently exist and therefore, no loss contingency has been recognized in the accompanying financial statements. Federal income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Plan administrator has no open examination with the Internal Revenue Service.

Note 8 – Common collective trust with Fidelity Management Trust Company:

The Plan entered into a traditional fully benefit responsive guaranteed investment contract with Fidelity totaling $267,651 as of December 31, 2017. Fidelity maintains the contributions to the contract in a common collective trust. The accounts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The common collective trust contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1% before expense. The contract crediting rate is evaluated periodically, typically quarterly for resetting. For the year ended December 31, 2017, the rate was 1.25%. The common collective trust contract does not have a maturity date. The contract's provisions do not provide a distribution at book value at some specified future date. The contract continues in force until all assets have been distributed, or no further payments are due.

This contact meets the fully benefit-responsive contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value as reported to the Plan by Fidelity represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different than contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

Note 9 – Guaranteed investment contract with Mass Mutual Life Insurance Company:

Through June 22, 2017, the Plan had entered into a traditional fully benefit responsive guaranteed investment contract with Mass Mutual which totaled $219,448 as of December 31, 2016. Mass Mutual maintained the contributions to the contract in a general account. The accounts were credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1% before expense. The contract crediting rate is evaluated periodically, typically quarterly for resetting. For the year ended December 31, 2016, the rate was 1.70%. The general account contract does not have a maturity date. The contract's provisions do not provide a distribution at book value at some specified future date. The contract continues in force until all assets have been distributed, or no further payments are due.

This contact meets the fully benefit-responsive contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value as reported to the Plan by Mass Mutual represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different than contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

Note 10 – Related party and party-in-interest transactions:

Certain Plan investments are registered investment companies and a common collective trust provided through the Recordkeeper. Therefore, these transactions qualify as party-in-interest transactions. All investment fund earnings or losses posted to each Plan participant's account are net of investment management fees charged by each investment fund under the Plan.

SUPPLEMENTAL INFORMATION

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
EIN# 75-2027956, PLAN 001
SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2017

			Total that Constitute Nonexempt Prohibited Transactions			
Late Participant Loan Repayments are Included	Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
No	$ 30,297	$ 30,297	$ -	$ -	$ -
No	95	95	-	-	-
	$ 30,392	$ 30,392	$ -	$ -	$ -

See accompanying independent auditor's report.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
EIN# 75-2027956, PLAN 001
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2017

	(a)	(b)Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
		Participant notes receivable	Loans to participants with interest rates of 4.25%, matures at various dates.	-	$ 107,091
		Mutual funds:			
		ABF Mid Cap Value Y	Mutual fund		141,021
		ABF Small Cap Calue Inst	Mutual fund		142,536
		AF Balanced R6	Mutual fund		73,151
		AF Europac Growth R6	Mutual fund		206,722
		AF Washington Mutual Inv R6	Mutual fund		377,669
	*	Fidelity Contrafund K	Mutual fund		467,031
	*	Fidelity Small Cap Growth	Mutual fund		135,210
	*	Fidelty Total Bond	Mutual fund		200,510
		IS S & P 500 Index K	Mutual fund		439,503
		JPM Mid Cap Growth R6	Mutual fund		164,132
		NB Strategic Inc R6	Mutual fund		233,298
		Oppenheimer Global I	Mutual fund		358,955
		Prud Global Total Retirement Z	Mutual fund		224,843
		Vanguard Mid Cap IDX ADM	Mutual fund		8,446
		Vanguard Small Cap IDX ADM	Mutual fund		89,241
		Vanguard Target Retirement Income	Mutual fund		82,693
		Vanguard Target Retirement 2020	Mutual fund		422,457
		Vanguard Target Retirement 2025	Mutual fund		568,586
		Vanguard Target Retirement 2030	Mutual fund		416,540
		Vanguard Target Retirement 2035	Mutual fund		556,313
		Vanguard Target Retirement 2040	Mutual fund		352,460
		Vanguard Target Retirement 2045	Mutual fund		221,489
		Vanguard Target Retirement 2050	Mutual fund		142,223
		Vanguard Target Retirement 2055	Mutual fund		114,345
		Vanguard Target Retirement 2060	Mutual fund		457
		Common collective trust:			
	*	MIP CL 1	Stable value fund		267,651
					$ 6,514,573

* Represents party-in-interest.

See accompanying independent auditor's report.

PERDUE, BRANDON, FIELDER, COLLINS AND MOTT 401(K) PLAN
EIN# 75-2027956, PLAN 001
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2017

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)

No reportable transactions

See accompanying independent auditor's report.