

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
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Part I	Annual Report Identification Information
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>	
A This return/report is for:	☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">333</td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/2003</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	333	1c Effective date of plan <u>07/01/2003</u>	
1b Three-digit plan number (PN) ▶	333				
1c Effective date of plan <u>07/01/2003</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PREEMPLOYER, INC.</u> <u>5855 WEST MAIN STREET</u> <u>DOTHAN, AL 36305</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>58-2471604</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>334-712-9939</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541214</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>58-2471604</u>	2c Plan Sponsor's telephone number <u>334-712-9939</u>	2d Business code (see instructions) <u>541214</u>	
2b Employer Identification Number (EIN) <u>58-2471604</u>					
2c Plan Sponsor's telephone number <u>334-712-9939</u>					
2d Business code (see instructions) <u>541214</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2018	DEBBIE DOBBS
	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

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

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☒ 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	5 290
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) 260
a(2) Total number of active participants at the end of the plan year	6a(2) 309
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits	6c 37
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 346
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 346
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 146
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

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

2E 2F 2G 2J 2K 2T

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN	B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 PREEMPLOYER, INC.	D Employer Identification Number (EIN) 58-2471604

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

SLAVIC INTEGRATED ADMINISTRATION

65-0608221

(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?
15 37 38 50	TPA	34951	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ADVISORY SOUTH

7000 CENTRAL PARKWAY
SUITE 1750
ATLANTA, GA 30328

(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?
26 50	ADVISORY FEE	7669	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

A Name of plan <u>PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN</u>	B Three-digit plan number (PN) ►	<u>333</u>
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PREEMPLOYER, INC.</u>	D Employer Identification Number (EIN) <u>58-2471604</u>
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM STABLE VALUE FUND

b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY

c EIN-PN <u>04-3159710-202</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>22308</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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 <u>01/01/2017</u> and ending <u>12/31/2017</u>		
A Name of plan <u>PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN</u>	B Three-digit plan number (PN) ►	<u>333</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PREEMPLOYER, INC.</u>	D Employer Identification Number (EIN) <u>58-2471604</u>	

	Part I Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	3594	5643
	(2) Participant contributions	1b(2)	10474	15726
	(3) Other.....	1b(3)	1745	1603
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	93095	73725
	(9) Value of interest in common/collective trusts.....	1c(9)	43117	22308
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	4408521	6069654
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities	1d(1)	
(2)	Employer real property	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	4560546 6188659
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4560546 6188659

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	146500
	(B) Participants	2a(1)(B)	321402
	(C) Others (including rollovers)	2a(1)(C)	
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	467902
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans	2b(1)(E)	3852
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	3852
(2)	Dividends: (A) Preferred stock	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	194890
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	194890
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		645937
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1312581

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	180716	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		180716
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	34951	
(3) Investment advisory and management fees	2i(3)	10208	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		45159
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		225875

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1086706
l Transfers of assets:			
(1) To this plan.....	2l(1)		541407
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: SKODA MINOTTI

(2) EIN: 34-1945206

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a	X		1054
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 PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN		B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 PREEMPLOYER, INC.		D Employer Identification Number (EIN) 58-2471604
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): 65-0708495		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month Day Year		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. Increase Decrease Both No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No		
11 a Does the ESOP hold any preferred stock? Yes No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2017 v. 170203		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN
YEARS ENDED DECEMBER 31, 2017 AND 2016

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INDEPENDENT AUDITORS' REPORT

TO THE PLAN ADMINISTRATOR
PREEMPLOYER, INC.

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of PRemployer, Inc. Multiple Employer Plan (the Plan), which comprise the statement of net assets available for benefits – modified cash basis as of December 31, 2017, and the related statement of changes in net assets available for benefits – modified cash basis for the year then ended, 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 the modified cash basis of accounting described in Note 2; 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 2017 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 on the 2017 Financial Statements

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

Disclaimer of Opinion on the 2017 Financial Statements

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 on the accompanying 2017 financial statements. Accordingly, we do not express an opinion on the 2017 financial statements.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters—Report on Supplementary Information and Report on 2016 Financial Statements

The supplementary schedules of delinquent participant contributions for the year ended December 31, 2017 and assets (held at end of year) as of December 31, 2017 are required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion on the 2017 Financial Statements* paragraph, we do not express an opinion on these supplementary schedules.

The financial statements of the Plan as of December 31, 2016 were audited by predecessor auditors whose report, dated October 11, 2017, expressed an unmodified opinion on those statements.

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

The form and content of the information included in the 2017 financial statements and supplementary schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SKODA MINOTTI & CO.

A handwritten signature in dark ink, appearing to read "Skoda Minotti", written in a cursive style.

Tampa, Florida
October 12, 2018

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS

DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
INVESTMENTS, AT FAIR VALUE		
Mutual funds	\$ 5,839,541	\$ 4,261,907
Money market funds	230,113	146,614
Common/collective trust	22,308	43,117
	<u>6,091,962</u>	<u>4,451,638</u>
RECEIVABLES		
Employers' contributions	5,643	3,594
Participants' contributions	15,726	10,474
Notes receivable from participants	73,725	93,095
Other receivables	1,603	1,745
	<u>96,697</u>	<u>108,908</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 6,188,659</u></u>	<u><u>\$ 4,560,546</u></u>

The accompanying notes are an integral part of these financial statements.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS

YEARS ENDED DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income		
Net appreciation in fair value of investments	\$ 645,937	\$ 268,430
Interest and dividends	194,890	147,271
	<u>840,827</u>	<u>415,701</u>
Contributions		
Employers'	146,500	114,671
Participants'	321,402	215,204
Rollovers	-	1,082
	<u>467,902</u>	<u>330,957</u>
Transfers into the Plan	541,407	169,439
Other income	3,852	5,464
	<u>545,259</u>	<u>174,903</u>
Total additions	<u>1,853,988</u>	<u>921,561</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	180,716	1,340,388
Transfers out of the Plan	-	275,290
Administrative expenses	45,159	38,361
	<u>225,875</u>	<u>1,654,039</u>
Total deductions	<u>225,875</u>	<u>1,654,039</u>
NET INCREASE (DECREASE)	1,628,113	(732,478)
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	<u>4,560,546</u>	<u>5,293,024</u>
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	<u><u>\$ 6,188,659</u></u>	<u><u>\$ 4,560,546</u></u>

The accompanying notes are an integral part of these financial statements.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of PRemployer, Inc. Multiple Employer Plan (the Plan) provides only general information. PRemployer, Inc. is the Plan Sponsor. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a voluntary multiple employer defined contribution plan covering all employees of AGF Machinery, LLC (AGF), Arkansas Refrigerated Services, Inc. (ARS), Bob Woodall Air Care Systems, Inc. (BWA), Cleveland & Gilchrist P.C. dba Aventa Specialized Women Care (CGPC), Environmental Testing Lab (ETL), ITS Products, Inc. (ITS), Polyengineering, Inc. & Polyenvironmental Corp. (POLY), Sumlar Therapy Services (STS), Tracom, Inc. (TRA), TriState Graphics II, LLC (TSG), Wiregrass Museum of Art (WGM), and Wise Forklift, Inc. (WFI), (collectively the Companies, or individually the Employer) who meet the minimum service requirements and are not covered by a collective bargaining agreement. Employees of the following companies are eligible to participate in the Plan upon completion of three months of employment: WFI and WGM. Employees of the following companies are eligible to participate in the Plan upon completion of 1 year of service including 1,000 hours in a consecutive 12 months after attaining age 21: ITS, POLY, TRA, and TSG. Employees of CGPC are eligible to participate in the Plan upon completion of 1 year of service including 1,000 hours in a consecutive 12 months and after attaining age 18. Employees of STS are eligible to participate after 1 month of service. Employees of ARS are eligible to participate after 6 months and attaining age 21. Employees of AGF are eligible to participate after 3 months of service and attaining age 18. Employees of BWA are eligible to participate after 3 months of service and attaining the age of 20. Employees of ETL are eligible to participate after 3 months of service and attaining the age of 21. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Transfers To/From Other Plans

During the year ended December 31, 2017, four participating employers (AGF, BWA, CGPC, and WFI) joined the Plan. Net assets totaling \$541,407 were merged into the Plan. During the year ended December 31, 2016, two participating employers (ARS and POLY) joined the Plan, and one participating employer (ETL) left the Plan. Net assets totaling \$169,439 were merged into the Plan and \$275,290 of assets were transferred out of the Plan.

Contributions

Participants may elect to contribute from 1% to 80% of their compensation to the Plan through payroll reductions on a pre-tax basis or Roth contributions, as defined by the Plan, up to \$18,000 in 2017 and 2016, plus catch up contributions as defined in the Plan document. A participant may also elect to defer a specific dollar amount to the Plan. Rollover contributions are permitted as described in the Plan document. Participants direct the investment of their contributions into various investment options offered by the Plan.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (continued)

Contributions (continued)

The following Employers elected matching contributions of 50% of participants' elective deferrals up to 6% of compensation: STS and WGM. WGM participants will become eligible for matching contributions on the first day of the following calendar quarter after completing one year of service including 1,000 hours in 12 consecutive months. BWA elected matching contributions of 50% of participants' elective deferrals up to 4% of compensation. TSG elected matching contributions of 100% of participants' elective deferrals up to 5%. POLY elected safe harbor matching contributions of 100% of participants' elective deferrals up to 3% of compensation, plus 50% of the next 2%. The following Employers made safe harbor matching contributions to participants' accounts equal to 100% of their contributions up to 4% of compensation: CGPC, ETL and ITS. AGF, POLY AND WFI elected discretionary matching contributions determined at the end of each year. The following Employers elected not to match participants' contributions: ARS and TRA. Total Employer contributions were \$146,500 and \$114,671 for the years ended December 31, 2017 and 2016, respectively.

Participant Accounts

Each participant's account is credited with the participant's elective deferrals, the Employers' matching contributions, the Employers' safe harbor matching contributions, and an allocation of the Employers' discretionary contributions, and any earnings thereon, and charged with an allocation of administrative expenses. Discretionary contributions are allocated pro rata based on employee compensation. Allocations of the earnings and expenses are based on the participants' 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.

Vesting

Participants are immediately vested in their elective deferrals, rollover contributions, Employer safe harbor match contributions, and the actual earnings thereon. For all Employers except STS and WGM, vesting in the discretionary matching contributions and Employer match portion of their accounts is based on continuous service according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
At least 2 years, but less than 3	20%
At least 3 years, but less than 4	40%
At least 4 years, but less than 5	60%
At least 5 years, but less than 6	80%
6 years or more	100%

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (continued)

Vesting (continued)

For STS, vesting in the Employer match portion of their accounts is based on continuous service according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 1 year	0%
At least 1 year, but less than 2	25%
At least 2 years, but less than 3	50%
At least 3 years, but less than 4	75%
4 years or more	100%

For WGM, vesting in the Employer match portion of their accounts is based on continuous service according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 1 year	0%
At least 1 year, but less than 2	20%
At least 2 years, but less than 3	40%
At least 3 years, but less than 4	60%
At least 4 years, but less than 5	80%
5 years or more	100%

Participants become 100% vested in their account balance upon attainment of normal retirement age of 65, or upon death or disability.

Forfeitures

Forfeitures are created when participants terminate employment prior to becoming entitled to full benefits. The forfeitures may be used to offset Employer contributions or administrative expenses. At December 31, 2017 and 2016, forfeited non-vested accounts totaled \$865 and \$858, respectively. Forfeitures in the amount of \$0 and \$7,091 were used during 2017 and 2016, respectively, to offset Employer contributions.

Payment of Benefits

Upon termination of service due to death, disability, retirement, or separation, participants or their beneficiaries may be entitled to receive a distribution of their vested account balance in the form of a lump-sum payment. Upon attaining age 59 1/2, participants may elect to withdraw funds from the Plan equal to the value of their vested account balances. In the case of severe financial hardship, the Companies, in their sole discretion, may direct distribution of all or a portion of the participant's voluntary contributions, subject to certain restrictions. The Plan will make an involuntary distribution 60 days following separation of service for those participants with account balances less than \$1,000.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (continued)

Notes Receivable from Participants

Participants may borrow 50% of their vested account balance, a minimum of \$1,000 up to a maximum of \$50,000. Notes receivable terms range from one to five years or up to fifteen years for the purchase of a primary residence. Notes receivable are secured by the vested balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest are paid ratably through payroll deductions. Interest income of \$3,852 and \$5,464 for the years ended December 31, 2017 and 2016, respectively, has been included in other income in the accompanying Statements in Changes in Net Assets Available for Benefits.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the modified cash basis of accounting, with the exception of investments which are reported at fair values as prescribed or permitted by the Department of Labor, and Employer contributions, employee contributions, loan interest, and investment income which are accrued when earned. Other revenues are recorded when received rather than when earned and benefit payments and other expenses are recorded when paid rather than when incurred. Accordingly, the financial statements are not intended to present the net assets available for benefits and changes in net assets available for benefits of the Plan in conformity with U.S. generally accepted accounting principles (GAAP).

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Administrative expenses are paid by the Plan or the Companies, at the discretion of the Companies.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein. Actual results may differ from those estimates.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the terms of the Plan document.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

Subsequent Events

The Companies evaluated subsequent events through October 12, 2018, the date these financial statements were available to be issued. There were no other material subsequent events that required recognition or additional disclosure in these financial statements.

3. INVESTMENTS

The following table presents investments. The investments and investment activity have been certified as complete and accurate by Mid Atlantic Trust Company, the custodian of the Plan, as of and for the year ended December 31, 2017 and have not been audited by the independent auditors. The Plan did not receive a certification from Mid-Atlantic Trust Company as of and for the year ended December 31, 2016.

	<u>2017</u>	<u>2016</u>
Mutual funds	\$ 5,839,541	\$ 4,261,907
Money market funds	230,113	146,614
Common/collective trust	<u>22,308</u>	<u>43,117</u>
	<u>\$ 6,091,962</u>	<u>\$ 4,451,638</u>

For the years ended December 31, 2017 and 2016, the Plan's investments (including gains and losses on investments purchased and sold, as well as held during the year) appreciated in value by \$645,937 and \$268,430, respectively.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. It applies to fair value measurements already required or permitted by existing standards. 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 GAAP 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 Quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in inactive markets. Level 2 includes those inputs other than quoted prices that are observable for the asset or liability. Level 2 inputs are derived principally from, or corroborated by, observable market data by correlation or other means. If the asset or liability has a specified 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's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual funds – Valued at quoted market prices.

Money market funds – Valued at cost, which equals fair value.

Common/collective trust – Valued at fair value of the underlying investments, which represents the net asset value (NAV) of the investments. The NAV is used as a practical expedient to estimate fair value. For these funds there are no underfunded commitments, redemption restrictions and participants can transact daily.

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

The Plan has applied the practical expedient in ASC 820 for assets valued using NAV and therefore the common/collective trust is excluded from the fair value hierarchy.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS (continued)

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

	<u>Level 1</u>	<u>Total</u>
Mutual funds	\$ 5,839,541	\$ 5,839,541
Money market funds	<u>230,113</u>	<u>230,113</u>
	<u>\$ 6,069,654</u>	
Investment measured at NAV as a practical expedient Common/collective trust		<u>22,308</u>
Total assets at fair value		<u>\$ 6,091,962</u>

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

	<u>Level 1</u>	<u>Total</u>
Mutual funds	\$ 4,261,907	\$ 4,261,907
Money market funds	<u>146,614</u>	<u>146,614</u>
	<u>\$ 4,408,521</u>	
Investment measured at NAV as a practical expedient Common/collective trust		<u>43,117</u>
Total assets at fair value		<u>\$ 4,451,638</u>

5. TAX STATUS

The Plan is a Volume Submitter Profit Sharing Plan with a cash or deferral arrangement. The Plan obtained its latest determination letter on March 31, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

6. PLAN TERMINATION

Although they have not expressed any intent to do so, the Companies have the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participants will become 100% vested in their accounts.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

NOTES TO THE FINANCIAL STATEMENTS

7. PARTY-IN-INTEREST

Certain Plan investments are invested in funds managed by Mid Atlantic Trust Company. Mid Atlantic Trust Company is the custodian; therefore, these transactions are considered party-in-interest transactions.

8. RISKS AND UNCERTAINTIES

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

9. PROHIBITED TRANSACTIONS

During 2016, the Plan sponsor failed to timely remit employee contributions in the amount of \$1,054 and the related Employer match. This failure to remit contributions is considered a prohibited transaction according to the provisions of ERISA and the IRC. The employee contributions and related employer match were remitted into the Plan during the 2017 Plan year.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

PLAN NUMBER: 333

EIN: 58-2471604

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS - MODIFIED CASH BASIS

YEAR ENDED DECEMBER 31, 2017

Plan Year Affected	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
	Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2016	\$ 1,054	\$ -	\$ 1,054	\$ -	\$ -

See the Independent Auditors' Report.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

PLAN NO: 333
EIN: 58-2471604

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR) - MODIFIED CASH BASIS

DECEMBER 31, 2017

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Current value
<i>Mutual funds</i>			
	American Funds 2025 Target Date Retirement Fund	399 shares	\$ 5,388
	American Funds 2035 Target Date Retirement Fund	429 shares	6,394
	American Funds 2040 Target Date Retirement Fund	46 shares	707
	American Funds 2050 Target Date Retirement Fund	32 shares	497
	American Funds 2055 Target Date Retirement Fund	441 shares	8,359
	American Funds AMCAP Fund	5,624 shares	178,859
	American Funds American Balanced Fund	22,175 shares	602,287
	American Funds Bond Fund of America Fund	226 shares	2,919
	American Funds Capital World Bond Fund	2,235 shares	44,644
	American Funds EuroPacific Growth Fund	2,494 shares	140,017
	American Funds International Growth and Income Fund	95 shares	3,331
	American Funds Investment Company of America Fund	4,589 shares	185,330
	American Funds New Perspective Fund	9,088 shares	392,341
	American Funds New World Fund	5 shares	386
	American Funds Washington Mutual Fund	9,427 shares	430,550
	DFA Emerging Markets Core Equity Fund	1,476 shares	34,278
	Fidelity Inflation-Protected Bond Index Investor Fund	2,556 shares	25,156
	Fidelity Real Estate Investment Fund	5 shares	216
	Fidelity Small Cap Growth Fund	535 shares	13,249
	JPMorgan US Small Company Fund	194 shares	3,628
	Lord Abbett High Yield Fund	732 shares	5,673
	MassMutual Select Mid Cap Growth Equity Fund	2,529 shares	53,861
	Northern Small Cap Value Fund	24 shares	583
	Vanguard Developed Market Index Admiral Fund	2,294 shares	33,061
	Vanguard Emerging Markets Stock Index Admiral Fund	206 shares	7,867
	Vanguard Growth Index Admiral Fund	293 shares	21,268
	Vanguard Industrial Index Admiral Fund	821 shares	60,067
	Vanguard Mid Cap Growth Index Admiral Fund	18 shares	1,024
	Vanguard Mid Cap Index Admiral Fund	755 shares	144,739
	Vanguard Mid Cap Value Index Admiral Fund	7 shares	409
	Balance to next page		2,407,088

See the Independent Auditors' Report.

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

PLAN NO: 333
EIN: 58-2471604

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR) - MODIFIED CASH BASIS

DECEMBER 31, 2017

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Current value
	Balance from previous page		\$ 2,407,088
	<i>Mutual funds (continued)</i>		
	Vanguard Real Estate Index Admiral Fund	55 shares	6,571
	Vanguard Short-Term Federal Admiral Fund	33,698 shares	357,883
	Vanguard Small Cap Growth Index Admiral Fund	274 shares	15,499
	Vanguard Small Cap Value Index Admiral Fund	545 shares	31,124
	Vanguard Target Retirement 2020 Fund	939 shares	29,479
	Vanguard Target Retirement 2025 Fund	61,109 shares	1,130,531
	Vanguard Target Retirement 2030 Fund	3,413 shares	114,794
	Vanguard Target Retirement 2035 Fund	8,466 shares	175,174
	Vanguard Target Retirement 2040 Fund	7,248 shares	259,294
	Vanguard Target Retirement 2045 Fund	379 shares	8,540
	Vanguard Target Retirement 2050 Fund	2,328 shares	84,292
	Vanguard Target Retirement 2055 Fund	504 shares	19,780
	Vanguard Target Retirement Income Fund	7,216 shares	97,785
	Vanguard Total Bond Market Index Admiral Fund	7,698 shares	82,757
	Vanguard Total Stock Market Index Admiral Fund	15,043 shares	1,003,709
	Vanguard Value Index Admiral Fund	113 shares	4,705
	Wells Fargo Special Mid Cap Value Fund	274 shares	10,536
	<i>Money market funds</i>		
	Vanguard Federal Money Market	230,110 shares	230,111
	Vanguard Money Market Prime Fund	1 share	2
	<i>Common/collective trust</i>		
*	Putnam Stable Value Fund	22,307 shares	22,308
*	<i>Notes receivable from participants</i>	Interest rates at 4.25%- 4.75% with various maturities through 2032	73,725
			<u>\$ 6,165,687</u>

* Party-in-interest
See the Independent Auditors' Report.

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR).

PREEMPLOYER, INC. MULTIPLE EMPLOYER PLAN

PLAN # 333

EIN # 58-2471604

(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
	DFA	DFCEX - DFA Emerging Markets Core Equity		34,278
	Fidelity	FCPGX - Fidelity Small Cap Growth		13,249
	Fidelity Self-Directed Brokerage	FRESX - Fidelity Real Estate Investment		216
	Fidelity	FSIQX - Fidelity Inflation-Protected Bond Index Investor CL		25,156
	JPMorgan	JUSMX - JP Morgan US Small Company CL R6		3,628
	Lord Abbott	LHYVX - Lord Abbett High Yield Fund CL R6		5,673
	MassMutual	MGRFX - MassMutual Select Mid Cap Growth Equity		53,861
	Northern	NOSGX - NORTHERN SMALL CAP VALUE		583
	Putnam	QCLZQ - Putnam Stable Value		22,308
	American Funds	RAFGX - American Funds AMCAP R6		178,859
	American Funds	RFBGX - American Funds Bond Fund of America R6		2,919
	American Funds	RCWGX - American Funds Capital World Bond R6		44,644
	American Funds	RERGX - American Funds EuroPacific R6		140,018
	American Funds	RFDTX - AMERICAN FUNDS 2025		5,388
	American Funds	RFFTX - American Funds 2035 Target Date		6,394
	American Funds	RFGTX - AMERICAN FUNDS 2040 TARGET DATE		707
	American Funds	RFITX - AMERICAN FUNDS 2050 TARGET DATE		497
	American Funds	RFKTX - AMERICAN FUNDS 2055 TARGET		8,359
	American Funds	RICGX - American Funds The Investment Company of America		185,330
	American Funds	RIGGX - American International Growth and Income R6		3,331
	American Funds	RLBGX - American Funds American Balanced R6		602,287
	American Funds	RNPGX - American Funds New Perspective R6		392,341
	American Funds	RNWGX - American Funds New World R6		387
	American Funds	RWMGX - American Funds Washington Mutual R6		430,550
	Vanguard	VBTLX - Vanguard Total Bond Market Index Admiral		82,757
	Vanguard	VEMAX - Vanguard Emerging Markets Stock Index Admiral		7,867
	Vanguard	VFFVX - Vanguard Target Retirement 2055		19,780
	Vanguard	VFIFX - Vanguard Target Retirement 2050		84,292
	Vanguard	VFORX - Vanguard Target Retirement 2040		259,294
	Vanguard	VGSLX - Vanguard Real Estate Index Admiral		6,571
	Vanguard	VIGAX - Vanguard Growth Index Admiral		21,268
	Vanguard	VIMAX - Vanguard Mid Cap Index Admiral		144,739
	Vanguard	VINAX - Vanguard Industrial Index Admiral		60,067
	Vanguard	VMFXX - Vanguard Federal Money Market		230,111
	Vanguard	VMGMX - Vanguard Mid Cap Growth Index Admiral		1,024
	Vanguard	VMMXX - Vanguard Money Market Prime		2
	Vanguard	VMVAX - Vanguard Mid Cap Value Index Admiral		409
	Vanguard	VSGAX - Vanguard Small Cap Growth Index Admiral		15,499
	Vanguard	VSGDX - Vanguard Short-Term Federal Admiral		357,883
	Vanguard	VSIAX - Vanguard Small Cap Value Index Admiral		31,124
	Vanguard	VTHRX - Vanguard Target Retirement 2030		114,794
	Vanguard	VTINX - Vanguard Target Retirement Income		97,785
	Vanguard	VTIVX - Vanguard Target Retirement 2045		8,540
	Vanguard	VTMGX - Vanguard Developed Market Index Admiral		33,061
	Vanguard	VTSAAX - Vanguard Total Stock Market Index Admiral		1,003,709
	Vanguard	VTTHX - Vanguard Target Retirement 2035		175,174
	Vanguard	VTTVX - Vanguard Target Retirement 2025		1,130,531
	Vanguard	VTWVX - Vanguard Target Retirement 2020		29,479
	Vanguard	VVIAX - Vanguard Value Index Admiral		4,706
	Wells Fargo	WFPRX - Wells Fargo Special Mid Cap Value R6		10,537
	Participant Loans	4.25% to 4.75%		73,725

Multiple-Employer Plan Participating Employer Information

PREmployer, Inc. Multiple Employer Plan		EIN # 58-2471604
(a) Name of participating employer	(b) EIN	(c) Percent of Total Contributions
AGF Machinery, LLC	26-1353389	2.23%
Arkansas Refrigerated Services, Inc.	71-0689396	1.47%
Bob Woodall Air Care Systems, Inc.	63-0574879	13.68%
Cleveland & Gilchrist P.C. dba Aventa Specialized Women Care	20-3929220	14.54%
ITS Products, Inc.	72-1396959	5.89%
Poly, Inc & Polyenvironmental Corp	63-0779072	44.39%
Sumlar Therapy Services, Inc.	58-2492069	5.04%
Tracom, Inc.	20-0639320	1.46%
TriState Graphics II, LLC	27-2087789	2.85%
Wiregrass Museum of Art	63-0958800	1.68%
Wise Forklift Incorporated	63-1026284	6.78%