# 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
RUSCORR, L.L.C. 401(K) RETIREMENT PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 09/01/2003

**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)

RUSCORR, L.L.C.

5043 W. 67TH STREET
BEDFORD PARK, IL 60638

**2b** Employer Identification Number (EIN)
16-1621467

**2c** Plan Sponsor's telephone number
708-625-3255

**2d** Business code (see instructions)
322100

**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 | MICHAEL RUBINSTEIN |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/15/2018 | MICHAEL RUBINSTEIN |
| | **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** | 162 |
| **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)** | 133 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 124 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 30 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 154 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** Total. Add lines **6d** and **6e**. | **6f** | 154 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 133 |
| **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:

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

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

**9a** Plan funding arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | [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)** | [ ] | | **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
RUSCORR, L.L.C. 401(K) RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
RUSCORR, L.L.C.

**D** Employer Identification Number (EIN)
16-1621467

**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
GREAT-WEST LIFE AND ANNUITY 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 |
| 84-0467907 | 68322 | 944529-01 | 105 | 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 |
|---|---|
| 680 | 0 |

**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

ROBERT LANDRUM
STIFEL NICOLAUS AND CO INC
477 S THIRD ST STE 210
GEVENVA, IL 60134

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | |
|---|---|---|---|
| | (c) Amount | (d) Purpose | (e) Organization code |
| 340 | | | 3 |

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

KEVIN FITZPATRICK
STIFEL NICOLAUS AND CO INC
477 S THIRD ST STE 210
GENEVA, IL 60134

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | |
|---|---|---|---|
| | (c) Amount | (d) Purpose | (e) Organization code |
| 170 | | | 3 |

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

TROY WALLACE

STIFEL NICOLAUS AND CO INC
477 S THIRD ST STE 210
GENEVA, IL 60134

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| 170 | | | 3 |

**(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 | 310051 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

| | | | | | |
|---|---|---|---|---|---|
| **b** | Balance at the end of the previous year | | | 7b | 254741 |
| **c** | Additions: (1) Contributions deposited during the year | 7c(1) | 60145 | | |
| | (2) Dividends and credits | 7c(2) | 0 | | |
| | (3) Interest credited during the year | 7c(3) | 3092 | | |
| | (4) Transferred from separate account | 7c(4) | 33206 | | |
| | (5) Other (specify below) | 7c(5) | 13751 | | |
| | ▶ LOAN REPAYMENTS, FORFEITURES | | | | |
| | (6) Total additions | | | 7c(6) | 110194 |
| **d** | Total of balance and additions (add lines **7b** and **7c(6)**). | | | 7d | 364935 |
| **e** | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 25090 | | |
| | (2) Administration charge made by carrier | 7e(2) | 1892 | | |
| | (3) Transferred to separate account | 7e(3) | 27902 | | |
| | (4) Other (specify below) | 7e(4) | 0 | | |
| | ▶ | | | | |
| | (5) Total deductions | | | 7e(5) | 54884 |
| **f** | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | 7f | 310051 |

## 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)** | |
| **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)** | |
| (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)** | |
| (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) | | | **9c(2)** | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | **9d(1)** | |
| (2) Claim reserves | | | **9d(2)** | |
| (3) Other reserves | | | **9d(3)** | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.) | | | **9e** | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | **10a** | |
| **b** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. | | | **10b** | |

Specify nature of costs.

## Part IV Provision of Information

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

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

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2017**<br>**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
RUSCORR, L.L.C. 401(K) RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
RUSCORR, L.L.C.

**D** Employer Identification Number (EIN)
16-1621467

## 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

GREAT-WEST LIFE AND ANNUITY INSURAN
8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

84-0467907

**(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)

STIFEL NICOLAUS AND CO INC

501 N BROADWAY
ST LOUIS, MO 63102

43-0538770

| (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? |
|---|---|---|---|---|---|---|
| 55 | BROKER ADVISER | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 5806 | Yes [ ] No [X] |

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

EMPOWER RETIREMENT ADVISORY SERVICE

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 28 | INVESTMENT MGT | 5869 | Yes [ ] No [X] | Yes [ ] No [X] | 0 | Yes [ ] No [X] |

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

GREAT-WEST LIFE AND ANNUITY INSURAN

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

84-0467907

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 64 | RECORDKEEPER | 3112 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] 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)

PENSION PERFORMANCE, INC.

2551 DIVISION ST, SUITE 104
JOLIET, IL 60435

36-4136186

| (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? |
|---|---|---|---|---|---|---|
| 13 | CONTRACT ADMIN | | Yes [X] No [ ] | Yes [ ] No [X] | | Yes [ ] No [X] |

**(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 |
|---|---|---|
| PENSION PERFORMANCE INC | 13 | 2593 |

| **(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. |
|---|---|
| GREAT-WEST LIFE AND ANNUITY INSURAN 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111<br>84-0467907 | TPA ALLOWANCE PAYMENT |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| STIFEL NICOLAUS AND CO INC | 55 | 5806 |

| **(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. |
|---|---|
| GREAT-WEST LIFE AND ANNUITY INSURAN 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111<br>84-0467907 | OTHER COMMISSIONS |

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE 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
RUSCORR, L.L.C. 401(K) RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
RUSCORR, L.L.C.

**D** Employer Identification Number (EIN)
16-1621467

## 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 | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 1648 | 4 |
| **(2)** Participant contributions | 1b(2) | 3599 | 7 |
| **(3)** Other | 1b(3) | | |
| **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) | 190074 | 172478 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 2262628 | 2645721 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 254741 | 310051 |
| **(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 | 2712690 | 3128261 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | 253 |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 253 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 2712690 | 3128008 |

## 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) | 123368 | |
| | **(B)** Participants | 2a(1)(B) | 290058 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 41032 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 454458 |
| **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) | 8834 | |
| | **(F)** Other | 2b(1)(F) | 3092 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 11926 |
| | **(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) | 122628 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 122628 |
| | **(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) | | 322419 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 911431 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 437918 | |
| (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) | | 437918 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 49213 |
| h Interest expense | 2h | | |
| i Administrative expenses: **(1)** Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | 8982 | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 8982 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 496113 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 415318 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

**(1)** [ ] Unqualified **(2)** [ ] Qualified **(3)** [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: DIGIOVINE, HNILO, JORDAN & JOHNSON **(2)** EIN: 36-3029663

**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 | | 517 |
| **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 | | 2000000 |
| 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 | | | |

**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
RUSCORR, L.L.C. 401(K) RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
RUSCORR, L.L.C.

**D** Employer Identification Number (EIN)
16-1621467

## Part I Distributions

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1** 0

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

EIN(s): 84-0467907

**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):




CERTIFIED PUBLIC ACCOUNTANTS
AND BUSINESS ADVISORS

Financial Statements and
Independent Auditor's Report

# RusCorr, L.L.C. 401(k) Retirement Plan

## December 31, 2017 and 2016

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CERTIFIED PUBLIC ACCOUNTANTS
AND BUSINESS ADVISORS

# INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Trustees of the
**RusCorr, L.L.C. 401(k) Retirement Plan**
Bedford Park, Illinois

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of RusCorr, L.L.C. 401(k) Retirement Plan, which comprise 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**

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 audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

**Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 D, which was certified by Great-West Life & Annuity Insurance Company and Great-West Trust Company, LLC, the Custodians of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Custodians hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained a certification from the Custodians 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 Custodians is complete and accurate.

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**Disclaimer of Opinion**

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

**Other Matter**

The supplemental Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2017, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

**Report of Form and Content in Compliance with DOL Rules and Regulations**

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

DHJJ

Naperville, Illinois
October 11, 2018

RusCorr, L.L.C. 401(k) Retirement Plan

# STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2017 and 2016

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Participant-directed investments: | | |
| Registered investment companies, at fair value | $ 2,645,721 | $ 2,262,628 |
| Fixed annuity, at contract value | 310,051 | 254,741 |
| | 2,955,772 | 2,517,369 |
| Receivables: | | |
| Employer contributions | 4 | 1,648 |
| Participant contributions | 7 | 3,599 |
| Notes receivable from participants | 172,478 | 190,074 |
| | 172,489 | 195,321 |
| **TOTAL ASSETS** | 3,128,261 | 2,712,690 |
| **LIABILITIES** | 253 | - |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 3,128,008 | $ 2,712,690 |

See accompanying notes.

RusCorr, L.L.C. 401(k) Retirement Plan

# STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2017

| | | |
|---|---|---|
| **ADDITIONS:** | | |
| Contributions: | | |
| Employer | | $ 123,368 |
| Participants | | 290,058 |
| Rollovers | | 41,032 |
| | | 454,458 |
| Investment income: | | |
| Participant-directed investment income: | | |
| Net appreciation in fair value of investments | | 322,419 |
| Dividends - registered investment companies | | 122,628 |
| Interest - fixed annuity | | 3,092 |
| | | 448,139 |
| Interest on notes receivable from participants | | 8,834 |
| | **TOTAL ADDITIONS** | 911,431 |
| **DEDUCTIONS:** | | |
| Benefits paid to participants | | 487,131 |
| Administrative expenses | | 8,982 |
| | **TOTAL DEDUCTIONS** | 496,113 |
| | **NET INCREASE** | 415,318 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | | |
| Beginning of year | | 2,712,690 |
| | **END OF YEAR** | $ 3,128,008 |

See accompanying notes.

**NOTE A--DESCRIPTION OF PLAN**

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

**General**

The Plan is sponsored by RusCorr, LLC (the "Company") for employees that meet specific eligibility requirements, as defined in the Plan's provisions. Affiliated company CSC Atlanta, LLC is a participating employer under the Plan for the benefit of their employees and is bound by all elections selected by the Company. The Plan, designated as a defined contribution plan, was originally established on September 1, 2003, and was most recently restated January 16, 2015 to comply with applicable laws. The Plan provides for contributions to be made under salary deferral agreements pursuant to Section 401(k) of the Internal Revenue Code (the "Code"). Employees of the Company, twenty-one years or older, are eligible to participate after completing two months of service in which the employee is credited with 83.3 hours of service in each month or one year of service. Employees are eligible to enter the Plan on the first day of the quarter coinciding with or next following satisfaction of the eligibility requirements.

The Plan is subject to the provisions of the Employee Retirement Income and Security Act of 1974 ("ERISA"). The Plan Administrator and Plan Trustees are responsible for oversight of the Plan, determining the appropriateness of investment offerings, and monitoring investment performance.

**Contributions**

Eligible participants may elect to contribute pre-tax deferred compensation to the Plan by means of a salary deferral agreement up to the maximum limit permitted by law. Contributions are, thus, subject to limitations as provided in the Code and as described in the Plan's provisions. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollovers) in accordance with Plan provisions.

Unless eligible employees affirmatively elect otherwise, their compensation will be reduced by 2%, the "Automatic Enrollment Rate." For each payroll period in which they are an active and eligible participant, a pre-tax deferral contribution at the automatic enrollment rate will be made on the participant's behalf into a default fund as designated by the Plan Trustees.

The Company may make discretionary matching contributions to the Plan in accordance with Plan provisions. Employees that are twenty-one years or older and have completed 1,000 hours of service are eligible to receive an allocation in the discretionary matching contribution.

Salary deferral contributions are funded proximate to the withholding date. Discretionary contributions, if any, are funded annually after the close of the Plan year and within statutory time frames.

**NOTE A--DESCRIPTION OF PLAN-continued**

**Participant Accounts**

Each participant's account is credited with the participant's contribution, if any, and allocations of (a) the Company's discretionary matching or profit sharing contributions, if any, (b) Plan earnings or losses, (c) forfeitures of terminated participants' non-vested accounts, and (d) charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant account balances or compensation, as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Investment Options**

Upon enrollment in the Plan, participants direct the investment of their contributions into various investment options offered by the Plan and may elect to change their investment options at any time. During any period in which there is no participant direction on file with the Plan as to the investment of a participant's account, 100% of that participant's account will be invested in the investment option designated from time to time by the Plan Trustees as the default investment. The Plan currently offers various investment options for participants, including mutual funds and a fixed annuity.

**Vesting**

Participants are immediately vested in their contributions and the Company match contributions plus actual earnings thereon. Vesting in the Company's discretionary profit sharing contributions of their accounts plus actual earnings thereon is based on years of credited service, as presented below. A participant is 100 percent vested after six years of credited service. Participants who attain the normal retirement age of 65 or who terminate employment due to death or disability become 100 percent vested in their account balances.

| Years of Credited Service | Vested Percentage |
|---|---|
| Less than 2 | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 | 100% |

**Notes Receivable from Participants**

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the participant's highest outstanding loan balance in the previous twelve months and the participants existing loan balance or 50 percent of their vested interest in the Plan, reduced by the participants existing loan balance. The loans are collateralized by the participant's account balance and bear interest at a reasonable rate commensurate with local prevailing rates as determined by the Plan Administrator. Loans are for a period not to exceed five years unless for the purchase of the participants principal residence, in which case a reasonable time for repayment will be determined. The interest rates applied to current loans outstanding are between 4.25 and 5.25 percent. Principal and interest is paid ratably through payroll deductions.

**NOTE A--DESCRIPTION OF PLAN-continued**

**Payment of Benefits**

Upon termination of employment due to death, disability, retirement or Plan termination, a participant is entitled to 100 percent of their account balance. For termination of employment for other reasons, a participant is entitled to 100 percent of the participant's contributions and the vested portion of the Company's contributions based upon the Plan's vesting provisions in a lump sum.

All distributions will be made as soon as administratively feasible. However, those account balances in excess of $5,000, will be made as soon as administratively feasible following the date the Plan Administrator receives a written request for distribution. In-service and hardship withdrawals, subject to certain restrictions, are also permitted.

Mandatory distributions less than $5,000 will be paid in a single lump-sum payment. The Plan will make the distribution as a direct rollover for any amounts greater than $1,000. These distributions will be made if a participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or does not elect to receive the distribution directly.

**Forfeited Accounts**

Forfeited nonvested accounts may be used to reinstate any previously forfeited amounts of certain former participants who are rehired. The remaining forfeitures will first be used to pay administrative expenses of the Plan, as directed by the employer, with remaining amounts used to reduce future employer contributions.

At December 31, 2017 and 2016 forfeited non-vested accounts totaled $11,737 and $9,174, respectively. During the year ending December 31, 2017, the Plan used $6,554 of the forfeited non-vested accounts to reduce matching contributions for the Plan year 2017.

**NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

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

**Use of Estimates**

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

**NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued**

**Investment Valuation and Income Recognition**

Investments are reported at fair value, except for the fixed annuity contract, which is 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. The Profit Sharing and 401(k) Oversight Committee determines the Plan's valuation policies utilizing information provided by the investment Custodian and insurance company. See Note C for 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 depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**Notes Receivable from Participants**

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded at December 31, 2017 and 2016. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loans to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

**Payment of Benefits**

Benefits are recorded when paid.

**Administrative Expenses**

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to administrating notes receivable and benefit payments are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of the fair value of investments.

**Subsequent Events**

Management of the Plan has evaluated subsequent events through October 11, 2018, which is the date the financial statements were available to be issued.

**NOTE C--FAIR VALUE MEASUREMENTS**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 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 at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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;
- 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 that are unobservable inputs for the asset or liability.

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

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

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 Committee Members and Plan Administrator 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.

**NOTE C--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 and 2016.

| | Quoted prices in active markets for identical assets (Level 1) | Significant other observable inputs (Level 2) | Significant unobservable inputs (Level 3) | Total Fair Value |
|---|---|---|---|---|
| December 31, 2017 | | | | |
| Registered investment companies | $ 2,645,721 | $ - | $ - | $ 2,645,721 |
| Investments at fair value | $ 2,645,721 | $ - | $ - | $ 2,645,721 |
| December 31, 2016 | | | | |
| Registered investment companies | $ 2,262,628 | $ - | $ - | $ 2,262,628 |
| Investments at fair value | $ 2,262,628 | $ - | $ - | $ 2,262,628 |

**NOTE D--INFORMATION CERTIFIED BY CUSTODIANS (UNAUDITED)**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2017 and 2016, and net appreciation in the fair value of investments, interest and dividends, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the Custodians, Great-West Life & Annuity Insurance Company and Great-West Trust Company, LLC.

Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to such information certified by the Custodians, as of December 31, 2017 and 2016 and for the year ended December 31, 2017.

Except for comparing such information as certified as being complete and accurate by the Custodians to information included in the Plan's financial statements and supplemental schedule, the Plan's independent auditors did not perform any auditing procedures on the certified information.

The following is a summary of information certified by the Custodians as of December 31, 2017 and 2016.

| | 2017 | 2016 |
|---|---|---|
| Registered investment companies, at fair value | $ 2,645,721 | $ 2,262,628 |
| Fixed annuity, at contract value | 310,051 | 254,741 |
| Notes receivable from participants | 172,478 | 190,074 |
| Net appreciation in fair value of investments | 322,419 | |
| Dividends - registered investment companies | 122,628 | |
| Interest income - fixed annuity | 3,092 | |
| Interest income - notes receivable from participants | 8,834 | |

**NOTE E--FIXED ANNUITY CONTRACT**

The Key Guaranteed Portfolio Fund (the "Fixed Annuity") is a fully benefit-responsive investment contract. The Fixed Annuity's contract value is calculated by Great-West Life & Annuity Insurance Company, the Custodian, based upon the accumulation of contributions that are allocated to the Fixed Annuity, plus interest credited to the Fixed Annuity on an annual effective basis pursuant to the guaranteed interest rate stated in the investment contract, and charged for any amounts transferred or distributed and any administrative expenses.

With traditional investment contracts, the Plan owns only the contract itself. With synthetic investment contracts, the Plan owns the underlying assets of the synthetic investment contract. The Fixed Annuity is a traditional investment contract.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include premature termination of the contracts by the Plan; Plan termination, bankruptcy of the Plan Sponsor or failure of the trust to qualify for federal income tax exemption. The Plan Administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

Either party may terminate the investment contract with at least 90 days advance written notice to the other party. If the Fixed Annuity was to be discontinued, the value of the funds to be disposed would be determined in accordance with contract provisions, which included an interest component. There are no reserves for credit risk of the contract issuer or otherwise.

The contract value of the Fixed Annuity at December 31, 2017 and 2016 is $310,051 and $254,741, respectively.

**NOTE F--RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS**

Plan investments consist of registered investment companies and a fixed annuity contract managed by the Custodians; and therefore, qualifies as party-in-interest transactions. The Custodians performed administrative and recordkeeping services for the Plan which were paid for with Plan assets.

Certain employees of the Company provide administrative services for the Plan and are not reimbursed for their services by the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan. These amounts are not material to the financial statements.

**NOTE G--PLAN TERMINATION**

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

**NOTE H--TAX STATUS**

On March 31, 2014, the Internal Revenue Service stated that the prototype plan document, subsequently adopted by the Plan, as then designed, qualified under section 401(k) of the Code. The Plan has been amended since receiving the determination letter. The Plan has not received a determination letter specific to the Plan itself. However, the Plan Administrator and the Plan's legal counsel believe that the Plan is currently designed and is currently being operated in compliance with the applicable requirements of the Code and therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more likely than not would not be sustained upon examination by applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress. The Plan Administrator believes that the Plan is no longer subject to income tax examinations for years prior to 2014.

**NOTE I--RISKS AND UNCERTAINTIES**

The Plan's assets are invested directly and indirectly in various investment securities. The investments are exposed to various risks such as interest rate, market, and credit risks. The Plan's assets are subject to the changes in the value of those underlying investments, including the potential for bankruptcy of one or more of the companies in which they are invested.

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.

**NOTE J--DELINQUENT PARTICIPANT CONTRIBUTIONS**

During the Plan year ended December 31, 2016, the Plan engaged in prohibited transactions of $517 related to late deposits of employee deferrals. The Plan Sponsor deposited $517 into the Plan for the late deferrals in addition to $228 for missed matching contributions and amounts representing lost earnings on the late deferrals and missed matching contributions during the Plan year ended December 31, 2017.

**NOTE K--CORRECTIVE CONTRIBUTIONS**

During 2017 and 2016, the Plan Administrator discovered that the compensation used to determine participant's pre-tax deferred compensation and/or Roth deferred compensation was not within the definition of the Plan document. Additionally, certain newly eligible employees were not automatically enrolled in the Plan. The Plan Sponsor, as of the report date, is in the process of calculating corrective contributions, which includes lost earnings, to compensate all impacted participants. In addition, the Plan Sponsor is in the process of enrolling those newly eligible participants under the automatic enrollment Plan provisions.

**NOTE L--PLAN AMENDMENT**

Effective April 3, 2017, the Plan was amended to provide that amounts used to fund Qualified Non-Elective Contributions (QNECs) and Qualified Matching Contributions (QMACs) must be nonforfeitable and subject to distribution restrictions when allocated and are no longer required to be nonforfeitable and subject to distribution restrictions when they are first contributed to the Plan.

**SUPPLEMENTARY INFORMATION**

RusCorr, L.L.C. 401(k) Retirement Plan

# SCHEDULE H, Line 4a
# SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

December 31, 2017

EIN: 16-1621467
PLAN NO. #001

<table>
<tr><td>Participant contributions transferred late to Plan:<br>$517</td><td colspan="3">Total that constitute Nonexempt Prohibited Transactions:<br>$517</td><td rowspan="2">Total fully Corrected Under VFCP and PTE 2002-51 $0</td></tr>
<tr><td>Check here if late Participant loan contributions are included ☐</td><td>Contributions Not Corrected: $0</td><td>Contributions Corrected Outside VFCP: $517</td><td>Contributions Pending Correction in VFCP: $0</td></tr>
</table>

RusCorr, L.L.C. 401(k) Retirement Plan

# SCHEDULE H, Line 4i
# SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2017

EIN: 16-1621467
PLAN NO. #001

| ( a ) | ( b ) | ( c ) | ( d ) | ( e ) |
|---|---|---|---|---|
| Party in Interest | Identity of Issue, Borrower, Lessor or Similar Party | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | Cost | Current Value |
| | Registered investment companies: | | | |
| | American Funds | Europacific Growth R3 | ** | $ 389,961 |
| | Columbia | Mid Cap Value A | ** | 162,700 |
| * | Great-West Life and Annuity | S&P 500 Index Fund Inv | ** | 233,263 |
| * | Great-West Life and Annuity | T Rowe Price Midcap Growth Fund Inv | ** | 145,106 |
| | Invesco | Small Cap Value A | ** | 188,177 |
| | Jensen | Quality Growth R | ** | 13,546 |
| | Prudential Financial | Prudential Day One 2020 R6 | ** | 28,343 |
| | Prudential Financial | Prudential Day One 2025 R6 | ** | 179,034 |
| | Prudential Financial | Prudential Day One 2030 R6 | ** | 143,784 |
| | Prudential Financial | Prudential Day one 2035 R6 | ** | 262,728 |
| | Prudential Financial | Prudential Day One 2040 R6 | ** | 157,100 |
| | Prudential Financial | Prudential Day One 2045 R6 | ** | 142,944 |
| | Prudential Financial | Prudential Day One 2050 R6 | ** | 44,385 |
| | Prudential Financial | Prudential Day One 2055 R6 | ** | 337,922 |
| | Prudential Financial | Prudential Day One 2060 R6 | ** | 18,689 |
| | Prudential Financial | Prudential Day One Income | | 289 |
| | MFS | Total Return A | ** | 134,383 |
| | Nuveen | Strategic Income A | ** | 63,367 |
| | | | | 2,645,721 |
| | Fixed Annuity | | | |
| * | Great-West Life and Annuity | Key Guaranteed Portfolio Fund | ** | $ 310,051 |
| | Other: | | | |
| * | Notes receivable from participants | 4.25% - 5.25% | -0- | 172,478 |
| | | | | $ 3,128,250 |

* Party in interest.
** Cost information not required for participant directed plans.

RusCorr, L.L.C. 401(k) Retirement Plan

# SCHEDULE H, Line 4i
# SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2017

EIN: 16-1621467
PLAN NO. #001

| ( a ) | ( b ) | ( c ) | ( d ) | ( e ) |
|---|---|---|---|---|
| Party in Interest | Identity of Issue, Borrower, Lessor or Similar Party | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | Cost | Current Value |
| | Registered investment companies: | | | |
| | American Funds | Europacific Growth R3 | ** | $ 389,961 |
| | Columbia | Mid Cap Value A | ** | 162,700 |
| * | Great-West Life and Annuity | S&P 500 Index Fund Inv | ** | 233,263 |
| * | Great-West Life and Annuity | T Rowe Price Midcap Growth Fund Inv | ** | 145,106 |
| | Invesco | Small Cap Value A | ** | 188,177 |
| | Jensen | Quality Growth R | ** | 13,546 |
| | Prudential Financial | Prudential Day One 2020 R6 | ** | 28,343 |
| | Prudential Financial | Prudential Day One 2025 R6 | ** | 179,034 |
| | Prudential Financial | Prudential Day One 2030 R6 | ** | 143,784 |
| | Prudential Financial | Prudential Day one 2035 R6 | ** | 262,728 |
| | Prudential Financial | Prudential Day One 2040 R6 | ** | 157,100 |
| | Prudential Financial | Prudential Day One 2045 R6 | ** | 142,944 |
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| | Prudential Financial | Prudential Day One Income | | 289 |
| | MFS | Total Return A | ** | 134,383 |
| | Nuveen | Strategic Income A | ** | 63,367 |
| | | | | 2,645,721 |
| | Fixed Annuity | | | |
| * | Great-West Life and Annuity | Key Guaranteed Portfolio Fund | ** | $ 310,051 |
| | Other: | | | |
| * | Notes receivable from participants | 4.25% - 5.25% | -0- | 172,478 |
| | | | | $ 3,128,250 |

* Party in interest.
** Cost information not required for participant directed plans.

# Schedule H, Line 4

## Schedule of Delinquent Participant Contributions

For the Plan Year Beginning **01/01/2017** and Ending **12/31/2017**
Name of Plan: **RusCorr, L.L.C. 401(k) Retirement Plan**
Employer Identification Number: **16-1621467** Three-digit plan number: **001**

| Participant Contributions Transferred Late to Plan | Total that Constitute Nonexempt Prohibited Transactions | | | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|---|---|---|
| Check here if Late Participant Loan Repayments are included: ____ | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| **$0** | **$0** | **$517** | **$0** | **$0** |