# 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
HILLCREST CONTRACTING, INC. 401(K) PROFIT SHARING PLAN

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 01/01/1988

**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)
HILLCREST CONTRACTING, INC.

P.O. BOX 1898
CORONA, CA 92878

**2b** Employer Identification Number (EIN)
33-0084251

**2c** Plan Sponsor's telephone number
951-273-9600

**2d** Business code (see instructions)
237310

**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 | GLENN SALSBURY |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

**3b** Administrator's EIN

**3c** Administrator's telephone number

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

**4b** EIN

**4d** PN

| | | |
|---|---|---|
| **5** Total number of participants at the beginning of the plan year | **5** | 198 |
| **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)** | 129 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 120 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 110 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 230 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** Total. Add lines **6d** and **6e**. | **6f** | 230 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 227 |
| **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:

2A 2F 2G 2J 2K 2R 2T 3D

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

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

| | | |
|---|---|---|
| **(1)** | [X] | Insurance |
| **(2)** | [ ] | Code section 412(e)(3) insurance contracts |
| **(3)** | [X] | Trust |
| **(4)** | [ ] | General assets of the sponsor |

**9b** Plan benefit arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | [X] | Insurance |
| **(2)** | [ ] | Code section 412(e)(3) insurance contracts |
| **(3)** | [X] | Trust |
| **(4)** | [ ] | General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

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

**b General Schedules**

| | | | |
|---|---|---|---|
| **(1)** | [X] | | **H** (Financial Information) |
| **(2)** | [ ] | | **I** (Financial Information – Small Plan) |
| **(3)** | [ ] | 0 | **A** (Insurance Information) |
| **(4)** | [X] | | **C** (Service Provider Information) |
| **(5)** | [X] | | **D** (DFE/Participating Plan Information) |
| **(6)** | [ ] | | **G** (Financial Transaction Schedules) |

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

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

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

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

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

Receipt Confirmation Code_____

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<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
HILLCREST CONTRACTING, INC. 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

**D** Employer Identification Number (EIN)
33-0084251

## 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).. . . . . ☐ 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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**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)

VERTICAL MANAGEMENT SYSTEMS

95-4373305

| (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 24 | RECORDKEEPER | 14138 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

TD AMERITRADE TRUST COMPANY

20-0937408

| (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 15 21 50 | NONE | 11297 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

PB FINANCIAL & INSURANCE SERVICES

27-3024557

| (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? |
|---|---|---|---|---|---|---|
| 20 | INVESTMENT ADVISOR | 7776 | Yes [ ] No [X] | 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. | |
| | | |

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

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**2017**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
HILLCREST CONTRACTING, INC. 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

**D** Employer Identification Number (EIN)
33-0084251

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE: GENERAL GOVT SEC MONEY MARKET A

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

| **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) |
|---|---|---|
| 33-0084251-002 | P | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: GLOBAL REAL ESTATE SECURITIES I

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

| **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) |
|---|---|---|
| 33-0084251-002 | P | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: GLOBAL STOCK FUND I

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

| **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) |
|---|---|---|
| 33-0084251-002 | P | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL EQUITY I

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

| **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) |
|---|---|---|
| 33-0084251-002 | P | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ASSET MANAGER 85 PERCENT

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **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) |
|---|---|---|
| 33-0084251-002 | P | 0 |

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

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **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) |
|---|---|---|
| 33-0084251-002 | P | 0 |

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

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **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) |
|---|---|---|
| 33-0084251-002 | P | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: FOUR-IN-ONE INDEX

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: FREEDOM 2005 FUND

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: FREEDOM 2015 FUND

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: FREEDOM 2030 FUND

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: FREEDOM 2050 FUND

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP STOCK

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: STOCK SELECTOR LARGE CAP VALUE

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: STRATEGIC INCOME FUND

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: U.S. BOND INDEX INV

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: EMERGING MARKETS DEBT R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: GLOBAL GROWTH R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL DIVERSIFICATION R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL GROWTH R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL VALUE R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MA INVESTORS GROWTH STOCK R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP GROWTH R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: NEW DISCOVERY VALUE R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TECHNOLOGY R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL RETURN R4

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: FIXED-INTEREST OPTION INSTITUTIONAL

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX ADMIRAL

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40333 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BALANCED INDEX ADMIRAL

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 173786 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DIVERSIFIED EQUITY INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DIVIDEND GROWTH INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ENERGY FUND INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY INCOME INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

| | | |
|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: EXPLORER INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: EXTENDED MARKET INDEX ADMR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: EXTENDED MARKET INDEX FUND INV | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: GLOBAL EQUITY INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: GNMA INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: GROWTH INDEX ADMIRAL | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25459 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: GROWTH INDEX INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERM-TERM INVESTMENT GR. INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: INTM TERM BOND INDEX ADMR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: INTM TERM GOVT BOND INDEX ADMR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |

| | | | |
|---|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LARGE-CAP INDEX INVESTOR | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTRATEGY CONSERV GROW INVESTOR | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTRATEGY GROWTH INVESTOR | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTRATEGY MODERATE GROWTH INV | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LONG TERM GOVT BOND INDEX ADMR | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LONG-TERM TREASURY INVESTOR | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LRG CAP INDEX ADMIRAL | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX ADMR | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 25421 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MID-CAP GROWTH INDEX INV | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MID-CAP INDEX INVESTOR | | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MID-CAP VALUE INDEX INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP INDEX ADMIRAL

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29819 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL-CAP GROWTH INDEX INV

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL-CAP VALUE INDEX INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TARGET RETIREMENT 2010 INV

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TARGET RETIREMENT 2015 INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TARGET RETIREMENT 2020 INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TARGET RETIREMENT 2025 INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TARGET RETIREMENT 2030 INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TARGET RETIREMENT 2035 INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

| | | |
|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: TARGET RETIREMENT 2040 INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: TARGET RETIREMENT 2045 INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: TARGET RETIREMENT 2050 INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL BOND MARKET INDEX INV | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL STOCK MARKET INDEX INV | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: TTL BD MKT IDX ADMR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: TTL STK MKT IDX ADMR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: U.S. VALUE INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: VALUE INDEX ADMIRAL | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25779 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: VALUE INDEX INVESTOR | | |
| **b** Name of sponsor of entity listed in (a): VANGUARD | | |
| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLESLEY INCOME INVESTOR

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 78781 |
|---|---|---|

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

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

| **c** EIN-PN 33-0084251-002 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---|---|---|

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2017**

**This Form is Open to Public Inspection**

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

**A** Name of plan
HILLCREST CONTRACTING, INC. 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

**D** Employer Identification Number (EIN)
33-0084251

## 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) | 48422 | 0 |
| **(2)** Participant contributions | 1b(2) | 4855 | 0 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 486 |
| **(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) | 299817 | 443713 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 4963069 | 399378 |
| **(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) | 1199510 | 6057913 |
| **(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 | 6515673 | 6901490 |
| | **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 through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 6515673 | 6901490 |

## 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) | 559526 | |
| | **(B)** Participants | 2a(1)(B) | 293854 | |
| | **(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) | | 853380 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 486 | |
| | **(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) | 17824 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 18310 |
| | **(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) | 23725 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 23725 |
| | **(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) | | 10755 |
| (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) | | 545278 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1451448 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1032439 | |
| (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) | | 1032439 |
| 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) | 25416 | |
| (3) Investment advisory and management fees | 2i(3) | 7776 | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 33192 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1065631 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 385817 |
| 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: ANTHONY & ASSOCIATES, INC. (2) EIN: 33-0146112

**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 | |
| **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 | | 500000 |
| 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
HILLCREST CONTRACTING, INC. 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

**D** Employer Identification Number (EIN)
33-0084251

## 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): 13-3786104 20-0937408

**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):

**ANTHONY & ASSOCIATES**
Certified Public Accountants
2650 E. Imperial Highway, Suite 300
Brea, California 92821

A. LEE ANTHONY, C.P.A.
WILLIAM R. SIKES, C.P.A.
KARI M. GRIPPI, C.P.A.

Telephone (714) 961-1661
Fax (714) 961-8607

# INDEPENDENT AUDITOR'S REPORT

The Trustees of
Hillcrest Contracting, Inc.
401(k) Profit Sharing Plan
P.O. Box 1898
Corona, CA 91718

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Hillcrest Contracting, Inc., 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statements of changes in net assets available for benefits for the years then ended, 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.

## Auditors' Responsibility

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

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 TD Ameritrade Trust Company, as the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. 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 years ended December 31, 2017 and 2016, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

The supplemental schedule of assets as of or for the years ended December 31, 2017 and 2016, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. 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 on Form and Content in Compliance with DOL Rules and Regulations**

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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.

Anthony & Associates, CPA's
Brea, CA
October 3, 2018

# HILLCREST CONTRACTING, INC.
# 401(k) PROFIT SHARING PLAN

## FINANCIAL STATEMENTS
## AND
## SUPPLEMENTARY FINANCIAL INFORMATION

YEARS ENDED DECEMBER 31, 2017 AND 2016

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HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

| | December 31, 2017 | December 31, 2016 |
|---|---|---|
| ASSETS: | | |
| INVESTMENTS AT CONTRACT VALUE (Notes 1, 3 and 4): | | |
| Cash | $ --- | $ 162,612 |
| Investments | 6,457,777 | 5,999,968 |
| Total Investments | 6,457,777 | 6,162,580 |
| OTHER ASSETS: | | |
| Employer's Contribution Receivable | 38,732 | 48,422 |
| Employee Contribution Receivable | 5,489 | 4,856 |
| Notes Receivable from Participants (Notes 1 and 2) | 442,090 | 299,817 |
| Total Other Assets | 486,311 | 353,095 |
| Total Assets | 6,944,088 | 6,515,675 |
| LIABILITIES: | | |
| LIABILITIES | --- | --- |
| Net Assets Available for Plan Benefits | $ 6,944,088 | $ 6,515,675 |

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

| | For the Years Ended December 31, 2017 | 2016 |
|---|---|---|
| ADDITIONS TO NET ASSETS ATTRIBUTED TO: | | |
| Investment Income: | | |
| Net Appreciation in Fair Value of Investments | $ 556,793 | $ 176,413 |
| Dividends and Interest Income | 24,211 | 70,806 |
| Participant Loan Interest | 15,439 | 9,740 |
| Total Investment Income | 596,443 | 256,959 |
| Contributions: | | |
| Employer's Contributions | 598,258 | 611,652 |
| Employee Contributions | 299,343 | 336,732 |
| Other | --- | 120 |
| Total Contributions | 897,601 | 948,504 |
| Total Additions | 1,494,044 | 1,205,463 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | | |
| Distributions Allocated to Participants | (1,032,439) | (241,940) |
| Administrative Expenses | (33,192) | (33,871) |
| Total Deductions | (1,065,631) | (275,811) |
| NET INCREASE IN NET ASSETS AVAILABLE FOR PLAN BENEFITS | 428,413 | 929,652 |
| BEGINNING NET ASSETS AVAILABLE FOR PLAN BENEFITS | 6,515,675 | 5,586,023 |
| ENDING NET ASSETS AVAILABLE FOR PLAN BENEFITS | $ 6,944,088 | $ 6,515,675 |

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Description of Plan

The following description of the Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan provides only general information. Reference is made to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Prevailing Wage Pension Plan was adopted on July 8, 1991 as a defined contribution plan covering all employees of Hillcrest Contracting, Inc. (Employer) who have completed one hour of service and perform work under "prevailing wage" contracts. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Profit Sharing Plan was adopted on January 1, 1988 as a defined contribution plan covering all employees of Hillcrest Contracting, Inc. (Employer) who have completed one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Prior to 2003, the Company maintained separate profit sharing and prevailing wage pension plans for the benefit of its employees. Beginning in 2003, the profit sharing plan and the prevailing wage pension plan were combined into one plan which covers all employees who meet certain qualifications. The name of the new plan is the Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan.

Interest and dividend income is earned individually according to each Participant's investment allocation and are reinvested in each account. Certain administration functions are performed by employees of the employer.

Contributions:

Prevailing wage contributions are made by the employer based on hours worked and job classification of each employee performing work on prevailing wage contracts.

Profit sharing contributions are determined annually by the Company up to a maximum of 25% of all participants' compensation.

Participants may make contributions limited to the maximum annual contribution allowable pursuant to the requirements of Section 401(k).

Participant Accounts:

Each Participant's account is credited with the Participant's contributions, employer's contribution, as well as earnings according to each Participant's investment allocation. Each Participant's account is charged with an allocation of operating expenses. Operating expense allocations are based on Participant's account balances.

NOTE 1 - Description of Plan (Cont.)

Vesting:

Participants are immediately vested in prevailing wage and employee deferral contributions, plus actual earnings thereon. Vesting in the Company's discretionary contributions plus applicable earnings thereon is based on years of service as follows:

| Vesting Services | Percentage Vested |
|---|---|
| Less than 2 Year | 0% |
| 2 Year | 20% |
| 3 Years | 40% |
| 4 Years | 60% |
| 5 Years | 80% |
| 6 Years or more | 100% |

Investment Options:

Contributions on behalf of the Participants are invested in accordance with the Participants' investment allocation. Each Participant receives allocations of Plan earnings based on the Participant's investment allocation. Participants may change their investment options at any time.

Notes Receivable from Participants:

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum of the lesser of 50% of their vested account balance, or $50,000. The loans are secured by the balance in the Participant's account and bear interest at a rate of one percent over the prime rate in effect on the first business day of the month the loan is originated. Loan terms are specified for each loan and could range from one year to five years. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits:

On termination of service or normal retirement, a Participant may elect to receive a lump-sum distribution equal to the value of the vested interest, at termination date, in his or her account.

Forfeited Accounts:

Due to immediate vesting, there are no forfeitures of prevailing wage contributions or Employee deferral contributions. Forfeited profit sharing balances are used to reduce non-elective employer contributions. Forfeitures used in 2017 and 2016 were $8,331 and $16,460, respectively. As of December 31, 2017 and 2016, forfeited balances amounting to $6,397 and $12,758 were included in Plan investments.

## NOTE 2 - Summary of Accounting Policies

### Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting. The financial statements and notes are the representation of the Plan's trustees, who are responsible for the integrity and objectivity of the financial statements.

### Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, 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 from Participants are reclassified as distributions based upon the terms of the Plan document.

### Investment Valuation and Income Recognition:

The Plan's investment is valued at market value which is equal to fair value. Shares of registered investment companies are valued at quoted market prices which represent the net asset value of shares held by the Plan at year end. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

### Payment of Benefits:

Benefits are recorded when paid.

### Operating Expenses:

Substantially all expenses of maintaining the plan are paid by the Company. However, certain expenses are allocated to Participants based on Participant's account balances.

NOTE 3 - Information Prepared and Certified by Custodian

The following information included in the accompanying Statements of Net Assets Available for Plan Benefits and Statements of Changes of Net Assets Available for Plan Benefits, and Supplemental Schedules, was obtained from data that has been prepared and certified to as complete and accurate by the custodian (TD Ameritrade Trust Company):

| | December 31, | |
|---|---|---|
| | 2017 | 2016 |
| Investments, at Fair Value: | | |
| Cash | $ --- | $ 162,612 |
| 500 Index Admiral | --- | 126,629 |
| 500 Index Investor | --- | 5,705 |
| ABBVIE Inc | --- | 2,943 |
| Aetna US Healthcare | --- | 8,309 |
| Agilent Technologies Inc | --- | 9,021 |
| Alphabet Inc Cl A | --- | 28,528 |
| Amazon.com Inc | --- | 9,748 |
| Apartment Invt & Mgmt Co | --- | 8,590 |
| Asset Manager 85 percent | --- | 4,750 |
| AT&T | --- | 3,062 |
| Avery Dennison Corp | --- | 9,058 |
| Balanced Index Admiral | --- | 474,401 |
| Ball Corp | --- | 9,384 |
| Becton Dickinson & Co | --- | 11,092 |
| Berkshire Hathaway Inc | --- | 4,726 |
| Boston Scientific Corp | --- | 13,670 |
| Broadcam Limited | --- | 8,485 |
| Carnival Corp | --- | 9,683 |
| CBS Corp Class B | --- | 6,171 |
| Celgene Corp | --- | 4,977 |
| Centerpoint Energy Inc | --- | 3,154 |
| Chevron Corp | --- | 3,296 |
| Cincinnati Financial Corp | --- | 3,030 |
| Diversified Equity Investor | --- | 2,474 |
| Dividend Growth | --- | 34,599 |
| Dividend Growth Investor | --- | 56,520 |
| Dominion Resources Inc | --- | 2,681 |
| Dow Chemical | --- | 10,929 |
| DTE Energy Co | --- | 7,684 |
| Eaton Corp PLC | --- | 10,869 |
| Emerging Markets Debt R4 | --- | 51,089 |
| Energy Fund Investor | --- | 28,887 |
| Equity Income Investor | --- | 55,624 |

NOTE 3 - Information Prepared and Certified by Custodian (Cont.)

| | December 31, 2017 | December 31, 2016 |
|---|---|---|
| Investments, at Fair Value: (Cont.) | | |
| Explorer Investor | --- | 2,499 |
| Extended Market Index Admiral | --- | 13,340 |
| Extended Market Index Fund Inv | --- | 6,058 |
| Fidelity Fund | --- | 3,432 |
| First Trust DJ Internet | --- | 111,123 |
| Fixed-Interest Option Institutional | --- | 2,364,791 |
| Four-in-One Index | --- | 2,056 |
| Freedom 2005 Fund | --- | 2,031 |
| Freedom 2015 Fund | --- | 2,052 |
| Freedom 2030 Fund | --- | 16,452 |
| Freedom 2050 Fund | --- | 3,538 |
| General Electric Co | --- | 2,970 |
| General Government Sec MM | --- | 21,664 |
| General Motors Company | --- | 3,066 |
| Global Equity Investor | --- | 43,800 |
| Global Growth R4 | --- | 3,248 |
| Global Real Estate Securities I | --- | 30,679 |
| Global Stock Fund I | --- | 55,987 |
| GNMA Investor | --- | 85,512 |
| Goodyear Tire & Rubber Co | --- | 6,946 |
| Growth Index Admiral | --- | 104,026 |
| Growth Index Investor | --- | 4,190 |
| Home Depot Inc. | --- | 14,883 |
| HP Inc | --- | 12,673 |
| Intercontinental Exchange Inc | --- | 9,309 |
| Intermediate Term Investment Grade Investor | --- | 64,483 |
| International Diversification R4 | --- | 48,039 |
| International Equity I | --- | 4,505 |
| International Growth R4 | --- | 97 |
| International Value R4 | --- | 4,906 |
| Interpublic Group Cos Inc | --- | 9,949 |
| Intm Term Bond Index Admr | --- | 14,450 |
| Intm Term Govt Bond Index Admr | --- | 4,256 |
| Intuitive Surgical Inc | --- | 9,513 |
| iShares Core S&P 500 | --- | 13,889 |
| iShares Russell 1000 Growth | --- | 13,427 |
| iShares S&P 500 Growth | --- | 13,397 |
| Large Cap Stock | --- | 6,363 |
| Large-Cap Index Admiral | --- | 179,029 |

NOTE 3 - Information Prepared and Certified by Custodian (Cont.)

| | December 31, | |
|---|---|---|
| | 2017 | 2016 |
| Investments, at Fair Value: (Cont.) | | |
| Large-Cap Index Investor | --- | 406 |
| LifeStrategy Conserv Growth Investor | --- | 3,162 |
| LifeStrategy Growth Investor | --- | 5,150 |
| LifeStrategy Moderate Growth Inv | --- | 4,879 |
| Long Term Govt Bond Index Admr | --- | 1,764 |
| Long-Term Treasury Investor | --- | 3,398 |
| Loews Corp | --- | 10,443 |
| Lyondellbasell industries | --- | 3,088 |
| MA Investors Growth Stock R4 | --- | 5,712 |
| Mastercard Inc | --- | 6,298 |
| Mid Cap Growth R4 | --- | 5,831 |
| Mid-Cap Growth Index Inv | --- | 1,620 |
| Mid-Cap Index Inv | --- | 1,319 |
| Mid-Cap Index Admr | --- | 161,385 |
| Mid-Cap Value Index Investor | --- | 1,717 |
| Mortgage Securities | --- | 4,517 |
| Nasdaq Inc | --- | 13,290 |
| New Discovery Value R4 | --- | 147 |
| New Millennium | --- | 5,997 |
| Old Republic Intl Corp | --- | 2,983 |
| Owens Corning | --- | 5,465 |
| Paychex Inc | --- | 2,983 |
| People's United Financial | --- | 3,949 |
| Pfizer Inc | --- | 2,728 |
| Philip Morris Intl | --- | 2,653 |
| PowerShares QQQ | --- | 101,063 |
| Priceline Group Inc | --- | 29,321 |
| Principal Financial Group | --- | 3,587 |
| Qualcomm Inc | --- | 5,607 |
| Raytheon Co | --- | 9,514 |
| Regal Entertainment Group | --- | 2,863 |
| Republic Services Inc | --- | 3,309 |
| Ross Stores Inc | --- | 10,037 |
| Small-Cap Growth Index Inv | --- | 7,571 |
| Small-Cap Index Admiral | --- | 175,113 |
| Small-Cap Value Index Investor | --- | 207 |
| US Bond Index Inv (fka Spartan) | --- | 8,435 |
| SPDR Dow Jones Industrial Ave | --- | 166,303 |
| SPDR TR S&P 500 ETF TR | --- | 13,859 |

NOTE 3 - Information Prepared and Certified by Custodian (Cont.)

| | December 31, 2017 | December 31, 2016 |
|---|---|---|
| Investments, at Fair Value: (Cont.) | | |
| Strategic Income Fund | --- | 46,545 |
| Stock Selector Large Cap Value | --- | 1,220 |
| Target Retirement 2010 Investor | --- | 5,482 |
| Target Retirement 2015 Investor | --- | 8,290 |
| Target Retirement 2020 Investor | --- | 31,162 |
| Target Retirement 2025 Investor | --- | 16,137 |
| Target Retirement 2030 Investor | --- | 9,859 |
| Target Retirement 2035 Investor | --- | 35,524 |
| Target Retirement 2040 Investor | --- | 23,045 |
| Target Retirement 2045 Investor | --- | 17,250 |
| Target Retirement 2050 Investor | --- | 58,568 |
| Technology R4 | --- | 11,847 |
| Total Bond Market Index Admr | --- | 38,379 |
| Total Bond Market Index Inv | --- | 4,010 |
| Total Return R4 | --- | 2,434 |
| Total Stock Market Index Admr | --- | 20,665 |
| Total Stock Market Index Inv | --- | 9,761 |
| Twenty First Century Fox Inc | --- | 8,202 |
| Tyson Foods Inc | --- | 9,622 |
| U.S. Value Investor | --- | 6,449 |
| Unitedhealth Group Inc | --- | 13,763 |
| Valero Energy Corp | --- | 3,416 |
| Value Fund | --- | 2,123 |
| Value Index Admiral | --- | 142,095 |
| Value Index Investor | --- | 590 |
| Vanguard Index Funds S&P 500 | --- | 165,890 |
| Verizon Communications | --- | 2,883 |
| VISA Inc | --- | 7,490 |
| Waste Management Inc | --- | 3,191 |
| WEC Energy Group Inc | --- | 2,757 |
| Wellesley Income Investor | --- | 147,642 |
| Wells Fargo & Co | --- | 2,425 |
| Windsor Investor | --- | 1,183 |
| Ameritrade Self-Directed Account | 1,431,984 | --- |
| DFA Global Equity I | 188 | --- |
| TD Bank Institutional MM | 4,323,946 | --- |
| Vanguard Inflation-Protected Secs Adm | 8,784 | --- |
| Vanguard Balanced Index | 173,786 | --- |
| Vanguard European Stock Index | 60,045 | --- |

NOTE 3 - Information Prepared and Certified by Custodian (Cont.)

| | December 31, 2017 | December 31, 2016 |
|---|---|---|
| Investments, at Fair Value: (Cont.) | | |
| Vanguard 500 index Admiral | 40,333 | --- |
| Vanguard Energy | 14,317 | --- |
| Vanguard Mid Cap Index | 25,421 | --- |
| Vanguard Federal MM | 2,005 | --- |
| Vanguard Small Cap Index | 29,819 | --- |
| Vanguard Value Index | 25,779 | --- |
| Vanguard International Growth | 6,190 | --- |
| Vanguard Wellesley Income | 78,781 | --- |
| Vanguard Mid-Cap Value Index | 3,817 | --- |
| PIMCO Income Instl | 149,820 | --- |
| Vanguard Growth Index Admiral | 25,459 | --- |
| Vanguard Large Cap Index Fund Admiral | 4,139 | --- |
| TIAA-CREF Lifestyle Index 2025 Inst | 52 | --- |
| TIAA-CREF Lifestyle Index 2030 Inst | 131 | --- |
| TIAA-CREF Lifestyle Index 2035 Inst | 1,034 | --- |
| TIAA-CREF Lifestyle Index 2040 Inst | - | --- |
| TIAA-CREF Lifestyle Index 2045 Inst | 6,495 | --- |
| TIAA-CREF Lifestyle Index 2050 Inst | 2,233 | --- |
| TIAA-CREF Lifestyle Index 2055 Inst | 5,191 | --- |
| TIAA-CREF Lifestyle Index 2060 Fund Inst | 15,749 | --- |
| TIAA-CREF Lifestyle Index Ret Inc Fund Inst | 21,585 | --- |
| TIAA-CREF Quant Small Cap Equity - Ret | 694 | --- |
| Total Investments | 6,457,777 | 6,162,580 |
| Note Receivable from Participants (Interest Rate 4.25%-4.50%) | 442,090 | 299,817 |
| Total | $6,899,867 | $6,462,397 |

As of December 31, 2017, the investment of $1,431,984 in Ameritrade Self-Directed Account, and $4,323,946 in TD Bank Institutional MM, each represent a greater than 5% interest of net assets available for benefits.

NOTE 3 - Information Prepared and Certified by Custodian (Cont.)

As of December 31, 2016, the investment of $474,401 in Balanced Index Admiral Fund, and $2,364,791 in Fixed-Interest Option Institutional Fund, each represent a greater than 5% interest of net assets available for benefits.

NOTE 4 – Fair Value Measurements

FASB Accounting Standards Codification Topic No. 820, Fair Value Measurements and Disclosures ("FASB ASC 820"), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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.

- *Common Stocks, Corporate Bonds and U.S. Government Securities*: Valued at the closing price reported on the active market on which the individual securities are traded.
- *Mutual Funds*: Valued at the net asset value ("NAV") of shares held by the Plan at year end.
- *Guaranteed Investment Contract*: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer. (See Note 5)

NOTE 4 – Fair Value Measurements (Cont.)

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

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

| Investment Description | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
|---|---|---|---|---|
| Assets at Fair Value as of December 31, 2017: | | | | |
| Mutual Funds | $ 2,133,831 | $ --- | $ --- | $ 2,133,831 |
| Money Market Account | --- | 4,323,946 | --- | 4,323,946 |
| Total Assets at Fair Value | $ 2,133,831 | $ 4,323,946 | $ --- | $ 6,457,777 |
| Assets at Fair Value as of December 31, 2016: | | | | |
| Mutual Funds | $ 2,605,956 | $ --- | $ --- | $ 2,605,956 |
| Equities and Exchange Traded Funds | 1,029,221 | --- | --- | 1,029,221 |
| Guaranteed Investment Contract | --- | 2,364,791 | --- | 2,364,791 |
| Total Assets at Fair Value | $ 3,635,177 | $ 2,364,791 | $ --- | $ 5,999,968 |

## NOTE 5 - Guaranteed Investment Contract with The Variable Annuity Life Insurance Company (VALIC)

For the year ended December 31, 2016, the Plan had entered into a benefit-responsive guaranteed investment contract with The Variable Annuity Life Insurance Company (VALIC). VALIC maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for Participant withdrawals and administrative expenses. The guaranteed investment contract issuer was contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan.

Because the guaranteed investment contract was fully benefit-responsive, contract value was the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract was presented on the face of the statement of net assets available for benefits at fair value. Fair value, as reported to the Plan by VALIC, represents contributions made under the contract, plus earnings, less Participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract, which includes unallocated funds, at December 31, 2016 was $2,364,791. The crediting interest rate was based on a formula agreed upon with the issuer.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that any events which would limit the Plan's ability to transact at contract value with Participants are probable of occurring.

## NOTE 6 - Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, Participants will receive a lump-sum amount equal to the value of their accounts.

## NOTE 7 - Federal Income Taxes

The IRS has determined and informed the Company that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan Administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of American require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress.

## NOTE 8 - Party-in-Interest Transactions

Prior to 2017, Retirement Revolution provided substantially all of the brokerage services for the Plan investments and, as such, was a party-in-interest. The Plan Administrator, Millennium Pension Services, Inc., was also a party-in-interest.

Beginning in 2017, TD Ameritrade Trust Company provides substantially all of the brokerage and administrative services for the Plan and, as such, is a party-in-interest. Fees paid by the Plan for administrative services amounted to $33,192 and $33,871 for the years ended December 31, 2017 and 2016.

## NOTE 9 - Reconciliation of Financial Statements to Form 5500

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

| | December 31, | |
|---|---|---|
| | 2017 | 2016 |
| Net Assets Available for Benefits per the Financial Statements | $ 6,944,088 | $ --- |
| Employer Contributions Receivable | (38,732) | --- |
| Employee Contributions Receivable | (5,489) | --- |
| Difference in Notes Receivable for Participants | 1,623 | --- |
| Net Assets Available for Benefits per Form 5500 | $ 6,901,490 | $ --- |

NOTE 9 - Reconciliation of Financial Statements to Form 5500 (Cont.)

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

| | December 31, 2017 | December 31, 2016 |
|---|---|---|
| Total Contributions per the Financial Statements | $ 897,601 | $ --- |
| Adjustment for Employer Contributions Receivable | (38,732) | --- |
| Adjustment for Employee Contributions Receivable | (5,489) | --- |
| Total Contributions per Form 5500 | $ 853,380 | $ --- |
| Total Participant Loan Interest per the Financial Statements | $ 15,439 | $ --- |
| Adjustment for Participant Loan Interest | 2,385 | --- |
| Total Participant Loan Interest per Form 5500 | $ 17,824 | $ --- |

NOTE 10 - 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 statement of net assets available for benefits.

NOTE 11 - Subsequent Events

The Plan Administrator has evaluated subsequent events through October 3, 2018, the date the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

# SUPPLEMENTARY FINANCIAL INFORMATION

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF ASSETS (HELD AT END OF THE YEAR)

IRS Form 5500, Schedule H, Line 4i
EIN: 33-0084251
PLAN: 002
December 31, 2017

| (A) | (B) Identify of Issuer, Borrower, Lessor or Similar Party | (C) Description of Investment | (E) Current Value |
|---|---|---|---|
| * | Ameritrade Self-Directed Account | --- | $ 1,431,984 |
| | DFA Global Equity I | Mutual Funds | 188 |
| * | TD Bank Institutional MM | Mutual Funds | 4,323,946 |
| | Vanguard Inflation-Protected Secs Adm | Mutual Funds | 8,784 |
| | Vanguard Balanced Index | Pooled Separate Account | 173,786 |
| | Vanguard European Stock Index | Mutual Funds | 60,045 |
| | Vanguard 500 index Admiral | Pooled Separate Account | 40,333 |
| | Vanguard Energy | Mutual Funds | 14,317 |
| | Vanguard Mid Cap Index | Pooled Separate Account | 25,421 |
| | Vanguard Federal MM | Mutual Funds | 2,005 |
| | Vanguard Small Cap Index | Pooled Separate Account | 29,819 |
| | Vanguard Value Index | Pooled Separate Account | 25,779 |
| | Vanguard International Growth | Mutual Funds | 6,190 |
| | Vanguard Wellesley Income | Pooled Separate Account | 78,781 |
| | Vanguard Mid-Cap Value Index | Mutual Funds | 3,817 |
| | PIMCO Income Instl | Mutual Funds | 149,820 |
| | Vanguard Growth Index Admiral | Pooled Separate Account | 25,459 |
| | Vanguard Large Cap Index Fund Admiral | Mutual Funds | 4,139 |
| | TIAA-CREF Lifestyle Index 2025 Inst | Mutual Funds | 52 |
| | TIAA-CREF Lifestyle Index 2030 Inst | Mutual Funds | 131 |
| | TIAA-CREF Lifestyle Index 2035 Inst | Mutual Funds | 1,034 |
| | TIAA-CREF Lifestyle Index 2040 Inst | Mutual Funds | - |
| | TIAA-CREF Lifestyle Index 2045 Inst | Mutual Funds | 6,495 |
| | TIAA-CREF Lifestyle Index 2050 Inst | Mutual Funds | 2,233 |
| | TIAA-CREF Lifestyle Index 2055 Inst | Mutual Funds | 5,191 |
| | TIAA-CREF Lifestyle Index 2060 Fund Inst | Mutual Funds | 15,749 |
| | TIAA-CREF Lifestyle Index Ret Inc Fund Inst | Mutual Funds | 21,585 |
| | TIAA-CREF Quant Small Cap Equity - Ret | Mutual Funds | 694 |
| | Subtotal | | 6,457,777 |
| * | Note Receivable from Participants (Interest Rate 4.25%-4.50%) | | 442,090 |
| | Total | | $ 6,899,867 |

* Denotes Party-In-Interest to the Plan

**Form 5500 annual return/Report of Employee Benefit Plan**

**Schedule H Line 4i – Schedule of Assets (Held at End of Year)**

**See Supplemental Schedule attached with IQPA Opinion and Financial Statements.**