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
- [X] 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
LYON MANAGEMENT GROUP, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1990

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)

LYON MANAGEMENT GROUP, INC.

4901 BIRCH STREET
NEWPORT BEACH, CA 92660

2b Employer Identification Number (EIN)
33-0560238

2c Plan Sponsor's telephone number
949-252-9101

2d Business code (see instructions)
531310

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	NICOLE INGALLS
	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**	536
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)**	278
a(2) Total number of active participants at the end of the plan year	**6a(2)**	474
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	110
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	585
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**.	**6f**	586
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	470
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	13
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K 2T 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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [X] 1 **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [X] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

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

A Name of plan
LYON MANAGEMENT GROUP, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LYON MANAGEMENT GROUP, INC.

D Employer Identification Number (EIN)
33-0560238

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

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

1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	76604	0	01/01/2016	01/17/2017

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ GUARANTEED INTEREST

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below) ▶	**7c(5)**			
	(6) Total additions			**7c(6)**	0
d	Total of balance and additions (add lines **7b** and **7c(6)**)			**7d**	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below) ▶	**7e(4)**			
	(5) Total deductions			**7e(5)**	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2017** **This Form is Open to Public Inspection.**

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

A Name of plan
LYON MANAGEMENT GROUP, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LYON MANAGEMENT GROUP, INC.

D Employer Identification Number (EIN)
33-0560238

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	38549	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

MORGAN STANLEY

26-4310632

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	INVESTMENT ADVISOR	6556	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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
LYON MANAGEMENT GROUP, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
LYON MANAGEMENT GROUP, INC.

D Employer Identification Number (EIN)
33-0560238

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: PUTNAM STABLE VALUE

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3159710-202	C	242074

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

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

A Name of plan
LYON MANAGEMENT GROUP, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LYON MANAGEMENT GROUP, INC.

D Employer Identification Number (EIN)
33-0560238

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	9713454	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	167857	221672
(2) Participant contributions	1b(2)	944	40328
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	334812	296749
(9) Value of interest in common/collective trusts	1c(9)	0	242074
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	10312941
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**	0	0
	(2) Employer real property	**1d(2)**	0	0
e	Buildings and other property used in plan operation	**1e**	0	0
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	10217067	11113764
	Liabilities			
g	Benefit claims payable	**1g**	0	0
h	Operating payables	**1h**	0	0
i	Acquisition indebtedness	**1i**	0	0
j	Other liabilities	**1j**	2536	7667
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	2536	7667
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	10214531	11106097

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)**	221935	
	(B) Participants	**2a(1)(B)**	807968	
	(C) Others (including rollovers)	**2a(1)(C)**	8657	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		1038560
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	0	
	(B) U.S. Government securities	**2b(1)(B)**	0	
	(C) Corporate debt instruments	**2b(1)(C)**	0	
	(D) Loans (other than to participants)	**2b(1)(D)**	0	
	(E) Participant loans	**2b(1)(E)**	14196	
	(F) Other	**2b(1)(F)**	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		14196
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**	0	
	(B) Common stock	**2b(2)(B)**	0	
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	189201	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		189201
	(3) Rents	**2b(3)**		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	0	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**	0	
	(B) Other	**2b(5)(B)**	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		3773
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1291653
c Other income	2c		36
d Total income. Add all **income** amounts in column (b) and enter total	2d		2537419
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1570693	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1570693
f Corrective distributions (see instructions)	2f		18033
g Certain deemed distributions of participant loans (see instructions)	2g		3096
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	54031	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		54031
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1645853
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		891566
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: AHLSTROM & BAKER CPAS **(2)** EIN: 33-0138137

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		944
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
LYON MANAGEMENT GROUP, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LYON MANAGEMENT GROUP, INC.

D Employer Identification Number (EIN)
33-0560238

Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

Financial Statements
and Supplemental Schedules

December 31, 2017

With Independent Auditor's Report

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

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Ahlstrom & Baker
CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

To the Plan Committee of Lyon Management Group, Inc. 401(k) Plan

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Lyon Management Group, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

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

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

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, and by John Hancock Life Insurance Company (U.S.A.), the prior custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds (or prior custodian held) the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2017, and from the prior custodian as of December 31, 2016, that the information provided to the plan administrator by the trustee and prior 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 (held at end of year) as of December 31, 2017 and schedule of delinquent participant contributions for the year ended December 31, 2017 are required by the Department of Labor's (DOL) 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 these supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations
The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee and prior 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.

Ahlstrom & Baker

October 8, 2018

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

Statements of Net Assets Available for Benefits

December 31, 2017 and 2016

	2017	2016
Assets:		
Investments, at fair value (participant-directed)	$10,555,015	$ -
Receivables:		
Notes receivable from participants	296,749	334,812
Employer's contributions	221,672	167,857
Participants' contributions	40,328	944
Total receivables	558,749	503,613
Cash	-	9,713,454
Total assets	11,113,764	10,217,067
Liabilities:		
Accrued expenses	7,667	2,536
Total liabilities	7,667	2,536
Net assets available for benefits	$11,106,097	$10,214,531

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

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2017

Additions to net assets attributed to:	
Contributions:	
Participants' salary deferrals	$ 807,968
Participants' rollovers	8,657
Employer's matching	221,672
Employer's other	263
Total contributions	1,038,560
Investment income:	
Net appreciation in fair value of investments	1,291,653
Dividends and interest	192,974
Total investment income	1,484,627
Other income:	
Interest income on notes receivable from participants	14,196
Other	36
Total other income	14,232
Total additions	2,537,419
Deductions from net assets attributed to:	
Benefits paid to participants	1,570,693
Corrective distributions	18,033
Deemed distributions of participant loans	3,096
Administrative expenses	54,031
Total deductions	1,645,853
Net increase in net assets	891,566
Net assets available for benefits:	
Beginning of year	10,214,531
End of year	$11,106,097

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

1. Description of Plan

The following description of Lyon Management Group, Inc. ("Company") 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established under the provisions of Section 401(a) of the Internal Revenue Code ("IRC"), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company. Employees, who have completed one month of service (changed from three months of service effective July 1, 2017) and attained age 18, become eligible to participate on the first day of the month following completion of the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective January 1, 2017, the Plan trustees made the decision to replace John Hancock Life Insurance Company (U.S.A.) ("John Hancock") as the Plan's custodian and recordkeeper, with Fidelity Management Trust Company ("Fidelity"), the new Plan trustee. In connection with the above, the John Hancock group annuity contract was discontinued on December 30, 2016 and all pooled separate account investments were liquidated to cash. On the next business day (January 3, 2017), John Hancock wired $9,713,454 to Fidelity. In January 2017, this cash transfer was allocated to the respective participant accounts into investment funds as directed by the participant. In addition to the cash transfer, participant loans totaling $334,812 held by John Hancock at December 31, 2016 were transferred to Fidelity on January 3, 2017.

Contributions

Participants may contribute a portion of their annual compensation, as defined in the Plan. Participants who have attained age 50 before the Plan year-end are also eligible to make additional catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company may make a discretionary matching contribution related to the participant's salary deferral, as determined by the Company's Board of Directors. For 2017, the Company made an employer matching contribution on the first 2 percent of compensation deferred by each eligible participant. Participants are eligible for a matching contribution if they are employed on December 31 and completed 1000 hours of service. The Company may, at its discretion, make additional contributions. Contributions are subject to certain limitations.

Participant Accounts

The Plan maintains an individual account for each participant, wherein each participant directs the investment of his or her account in one or more of the available investment fund options. Each participant's account is credited with the participant's contribution, the Company's matching

1. Description of Plan (continued)

Participant Accounts (continued)

contribution, if any, and an allocation of Plan earnings and administrative expenses. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. Loans must be repaid within five years, except in the case of the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Interest rates range between 4.25 to 5.25 percent for all participant loans at December 31, 2017. Principal and interest are normally paid ratably through payroll deductions.

Payment of Benefits

Upon retirement, disability, death or termination of employment, a participant may elect to receive a lump-sum distribution in an amount equivalent to their vested account balance. In-service withdrawals are permitted under certain circumstances.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings. Vesting in the Company's matching contribution and related earnings is based on years of service. Participants vest 20 percent upon completion of the first year of credited service, and 20 percent each year of service thereafter; thus becoming 100 percent vested after five years of credited service. Participant accounts are deemed 100 percent vested upon death, disability or attaining age 62.

Forfeited Accounts

The nonvested portion of terminated participants' accounts is deemed forfeited upon the participant separating from service. At December 31, 2017 and 2016, forfeited accounts totaled $20,037 and $10,479, respectively. These accounts are used to reduce future employer contributions or to pay Plan administrative expenses. In 2017, the Plan paid administrative expenses totaling $5,807 and employer contributions were reduced by $7,823 from forfeited nonvested accounts.

Plan Termination

Although it has not expressed any intent to do so, the Company is under no obligation or liability to continue its contributions and may discontinue such contributions or terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for disclosures regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Management fees and operating expenses charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Notes Receivable from Participants

Notes receivable from participants related to participant loans are stated at the unpaid principal balance. Interest income associated with the notes receivable are recorded when interest payments are received, usually every two weeks. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2017 and 2016. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits and Corrective Distributions

Benefit payments and corrective distributions are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company, at its option, and are excluded from these financial statements. Fees related to participant account maintenance and to participant loans, are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

2. Summary of Significant Accounting Policies (continued)

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 8, 2018, which is the date the financial statements were available to be issued.

3. Financial Information Certified by the Trustee and Prior Custodian

The following is a summary of financial information included in the Plan financial statements as of and for the year ended December 31, 2017, as certified by Fidelity Management Trust Company, the trustee of the Plan, and as of December 31, 2016, as certified by John Hancock Life Insurance Company U.S.A., the prior custodian of the Plan, in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Statements of Net Assets Available for Benefits:	December 31, 2017	2016
Investments, at fair value:		
Mutual funds	$10,312,941	$ -
Common/collective trust-stable value fund	242,074	-
Total investments	10,555,015	- *
Notes receivable from participants	296,749	334,812
Total assets certified	$10,851,764	$ 334,812

* Investments liquidated to cash at December 31, 2016

Statement of Changes in Net Assets Available for Benefits:	Year Ended December 31, 2017
Investment income:	
Net appreciation in fair value of mutual funds	$1,291,653
Dividends and capital gains - mutual funds	189,201
Interest - common/collective-stable value fund	3,773
Total investment income	1,484,627
Interest income on notes receivable from participants	14,287
Total income certified	$1,498,914

3. Financial Information Certified by the Trustee and Prior Custodian (continued)

In addition, the investments reflected on the supplemental schedule of assets (held at end of year), was certified by Fidelity Management Trust Company.

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy with the related inputs to the valuation methodology are described as follows:

Level 1	Quoted prices (unadjusted) in active markets for identical assets that the Plan has the ability to access.
Level 2	Significant other observable (directly or indirectly) inputs, including quoted prices for similar assets in active markets or in inactive markets and other market observable inputs such as interest rate, credit risks, etc.
Level 3	Significant unobservable inputs, including the Plan's own assumptions in determining the fair value of investments.

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

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

Stable value common/collective trust fund: The Plan's stable value fund is a common/collective trust which invests solely in the Putnam Stable Value Fund, which invests in fully benefit-responsive investment contracts and that is valued at the net asset value of the units of the common/collective trust. The net asset value is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value. Participant transactions (purchases and sales) may occur daily. The stable value common/collective trust fund has no unfunded commitments and has daily redemption frequency; however, transfers into a competing fund are restricted for 90 days due to an equity wash provision and a 12 month delay may apply for

4. Fair Value Measurements (continued)

Company withdrawal requests. Were the Plan to initiate a full redemption of the common/collective trust, Putnam reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

	Level 1	Level 2	Level 3	Total
As of December 31, 2017:				
Investments in the fair value hierarchy- Mutual funds	$10,312,941	$ -	$ -	$10,312,941
Investments measured at NAV (a)- Common/collective trust fund				242,074
Total investments, at fair value				$10,555,015

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

5. Related Party Transactions and Party-In-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management and Research Company, who is an affiliate of the trustee. Investment management fees are paid to this affiliate and are included in net appreciation in fair value of investments. In addition, certain administrative services are provided by another affiliate of the trustee and totaled $43,714 for 2017, of which $7,667 is reflected in accrued expenses at December 31, 2017. In addition, during 2017 expenses of $2,575 were paid to the Plan auditor and $500 were paid to the prior third-party administrator. These transactions, including the notes receivable from participants, qualify as allowable party-in-interest transactions for which there are statutory exceptions.

6. Tax Status

The Company has adopted the Fidelity Volume Submitter Defined Contribution Plan document, which the Internal Revenue Service stated was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator believes that the Plan is designed and currently being operated in compliance with the Plan terms and the applicable requirements of the Internal Revenue Code, and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. 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.

SUPPLEMENTAL SCHEDULES

LYON MANAGEMENT GROUP, INC.
401(k) PLAN
(EIN 33-0560238 Plan 001)
Schedule of Assets (Held at End of Year)
(Schedule H, Part IV, Item 4i - Form 5500)
December 31, 2017

	(a) (b) Identity of Issue or Borrower	(c) Description of Investment	(d) Cost (A)	(e) Current Value
	Mutual Funds, as follows:			
	Cohen & Steers Real Estate Securities Fund	47 shares of Real Estate Fund		$ 731
	Columbia Emerging Markets Fund	934 shares of Foreign Diversified Emerging Markets Fund		13,023
*	Fidelity 500 Index Fund	93 shares of Domestic Equities Large Blend Fund		8,710
*	Fidelity Freedom Index Income Fund	3,567 shares of Target-Date Retirement Fund		42,621
*	Fidelity Freedom Index 2015 Fund	30,232 shares of Target Date Fund		454,394
*	Fidelity Freedom Index 2020 Fund	85,871 shares of Target Date Fund		1,356,756
*	Fidelity Freedom Index 2025 Fund	101,300 shares of Target Date Fund		1,700,820
*	Fidelity Freedom Index 2030 Fund	110,753 shares of Target Date Fund		1,960,325
*	Fidelity Freedom Index 2035 Fund	65,806 shares of Target Date Fund		1,234,527
*	Fidelity Freedom Index 2040 Fund	102,217 shares of Target Date Fund		1,931,907
*	Fidelity Freedom Index 2045 Fund	46,391 shares of Target Date Fund		883,285
*	Fidelity Freedom Index 2050 Fund	21,617 shares of Target Date Fund		413,524
*	Fidelity Freedom Index 2055 Fund	14,506 shares of Target Date Fund		219,192
*	Fidelity Freedom Index 2060 Fund	1,029 shares of Target Date Fund		12,662
*	Fidelity International Index Fund	16 shares of Foreign Large Blend Fund		670
*	Fidelity Small Cap Index Fund	405 shares of Domestic Equities Small Blend Fund		8,238
*	Fidelity Total Market Index Fund	52 shares of Domestic Equities Large Blend Fund		3,983
*	Fidelity U.S. Bond Index Fund	642 shares of Intermediate-Term Bond Fund		7,437
	Invesco High Yield Fund	3,258 shares of High Yield Bond Fund		13,617
	Janus Henderson Enterprise Fund	41 shares of Domestic Equities Mid-Cap Growth Fund		4,881
	JPMorgan US Research Enhanced Equity Fund	312 shares of Domestic Equities Large Blend Fund		8,834
	Lazard International Strategic Equity Fund	100 shares of Foreign Large Growth Fund		1,576
	Oppenheimer International Growth Fund	3 shares of Foreign Large Growth Fund		125
	T. Rowe Price Blue Chip Growth Fund	135 shares of Domestic Equities Large Growth Fund		12,999
	T. Rowe Price International Value Equity Fund	540 shares of Foreign Large Value Fund		8,149
	Victory Sycamore Established Value Fund	38 shares of Domestic Equities Mid-Cap Value Fund		1,527
	Wells Fargo Special Small Cap Value Fund	83 shares of Domestic Equities Small Value Fund		2,959
	Western Asset Core Bond Fund	431 shares of Intermediate-Term Bond Fund		5,469
				10,312,941
	Putnam Stable Value Fund	242,074 units of Stable Value Common/Collective Trust Fund		242,074
*	Participant loans	Interest rates at 4.25% to 5.25% with maturity dates up to 2022		296,749
				$10,851,764

(A) Historical cost information is not required for participant-directed investments.

* A party-in-interest as defined by ERISA.

See accompanying independent auditor's report.

LYON MANAGEMENT GROUP, INC.
401(k) PLAN
(EIN 33-0560238 Plan 001)
Schedule of Delinquent Participant Contributions
(Schedule H, Part IV, Item 4a - Form 5500)
Year Ended December 31, 2017

Payroll Paid Date of Participant Contributions and Loan Repayments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions	Contributions Corrected Outside VFCP
February 19, 2016	$944	$944 *

* Corrected with lost earnings in August 2017

See accompanying independent auditor's report.

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

Financial Statements
and Supplemental Schedules

December 31, 2017

With Independent Auditor's Report

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

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Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.	

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Ahlstrom & Baker

October 8, 2018

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Participant Accounts

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1. Description of Plan (continued)

Participant Accounts (continued)

contribution, if any, and an allocation of Plan earnings and administrative expenses. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. Loans must be repaid within five years, except in the case of the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Interest rates range between 4.25 to 5.25 percent for all participant loans at December 31, 2017. Principal and interest are normally paid ratably through payroll deductions.

Payment of Benefits

Upon retirement, disability, death or termination of employment, a participant may elect to receive a lump-sum distribution in an amount equivalent to their vested account balance. In-service withdrawals are permitted under certain circumstances.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings. Vesting in the Company's matching contribution and related earnings is based on years of service. Participants vest 20 percent upon completion of the first year of credited service, and 20 percent each year of service thereafter; thus becoming 100 percent vested after five years of credited service. Participant accounts are deemed 100 percent vested upon death, disability or attaining age 62.

Forfeited Accounts

The nonvested portion of terminated participants' accounts is deemed forfeited upon the participant separating from service. At December 31, 2017 and 2016, forfeited accounts totaled $20,037 and $10,479, respectively. These accounts are used to reduce future employer contributions or to pay Plan administrative expenses. In 2017, the Plan paid administrative expenses totaling $5,807 and employer contributions were reduced by $7,823 from forfeited nonvested accounts.

Plan Termination

Although it has not expressed any intent to do so, the Company is under no obligation or liability to continue its contributions and may discontinue such contributions or terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for disclosures regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Management fees and operating expenses charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Notes Receivable from Participants

Notes receivable from participants related to participant loans are stated at the unpaid principal balance. Interest income associated with the notes receivable are recorded when interest payments are received, usually every two weeks. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2017 and 2016. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits and Corrective Distributions

Benefit payments and corrective distributions are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company, at its option, and are excluded from these financial statements. Fees related to participant account maintenance and to participant loans, are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

2. Summary of Significant Accounting Policies (continued)

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 8, 2018, which is the date the financial statements were available to be issued.

3. Financial Information Certified by the Trustee and Prior Custodian

The following is a summary of financial information included in the Plan financial statements as of and for the year ended December 31, 2017, as certified by Fidelity Management Trust Company, the trustee of the Plan, and as of December 31, 2016, as certified by John Hancock Life Insurance Company U.S.A., the prior custodian of the Plan, in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Statements of Net Assets Available for Benefits:	December 31, 2017	2016
Investments, at fair value:		
Mutual funds	$10,312,941	$ -
Common/collective trust-stable value fund	242,074	-
Total investments	10,555,015	- *
Notes receivable from participants	296,749	334,812
Total assets certified	$10,851,764	$ 334,812

* Investments liquidated to cash at December 31, 2016

Statement of Changes in Net Assets Available for Benefits:	Year Ended December 31, 2017
Investment income:	
Net appreciation in fair value of mutual funds	$1,291,653
Dividends and capital gains - mutual funds	189,201
Interest - common/collective-stable value fund	3,773
Total investment income	1,484,627
Interest income on notes receivable from participants	14,287
Total income certified	$1,498,914

3. Financial Information Certified by the Trustee and Prior Custodian (continued)

In addition, the investments reflected on the supplemental schedule of assets (held at end of year), was certified by Fidelity Management Trust Company.

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy with the related inputs to the valuation methodology are described as follows:

Level 1	Quoted prices (unadjusted) in active markets for identical assets that the Plan has the ability to access.
Level 2	Significant other observable (directly or indirectly) inputs, including quoted prices for similar assets in active markets or in inactive markets and other market observable inputs such as interest rate, credit risks, etc.
Level 3	Significant unobservable inputs, including the Plan's own assumptions in determining the fair value of investments.

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

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

Stable value common/collective trust fund: The Plan's stable value fund is a common/collective trust which invests solely in the Putnam Stable Value Fund, which invests in fully benefit-responsive investment contracts and that is valued at the net asset value of the units of the common/collective trust. The net asset value is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value. Participant transactions (purchases and sales) may occur daily. The stable value common/collective trust fund has no unfunded commitments and has daily redemption frequency; however, transfers into a competing fund are restricted for 90 days due to an equity wash provision and a 12 month delay may apply for

4. Fair Value Measurements (continued)

Company withdrawal requests. Were the Plan to initiate a full redemption of the common/collective trust, Putnam reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

	Level 1	Level 2	Level 3	Total
As of December 31, 2017:				
Investments in the fair value hierarchy- Mutual funds	$10,312,941	$ -	$ -	$10,312,941
Investments measured at NAV (a)- Common/collective trust fund				242,074
Total investments, at fair value				$10,555,015

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

5. Related Party Transactions and Party-In-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management and Research Company, who is an affiliate of the trustee. Investment management fees are paid to this affiliate and are included in net appreciation in fair value of investments. In addition, certain administrative services are provided by another affiliate of the trustee and totaled $43,714 for 2017, of which $7,667 is reflected in accrued expenses at December 31, 2017. In addition, during 2017 expenses of $2,575 were paid to the Plan auditor and $500 were paid to the prior third-party administrator. These transactions, including the notes receivable from participants, qualify as allowable party-in-interest transactions for which there are statutory exceptions.

6. Tax Status

The Company has adopted the Fidelity Volume Submitter Defined Contribution Plan document, which the Internal Revenue Service stated was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator believes that the Plan is designed and currently being operated in compliance with the Plan terms and the applicable requirements of the Internal Revenue Code, and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. 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.

SUPPLEMENTAL SCHEDULES

LYON MANAGEMENT GROUP, INC.
401(k) PLAN
(EIN 33-0560238 Plan 001)
Schedule of Assets (Held at End of Year)
(Schedule H, Part IV, Item 4i - Form 5500)
December 31, 2017

	(a) (b) Identity of Issue or Borrower	(c) Description of Investment	(d) Cost (A)	(e) Current Value
	Mutual Funds, as follows:			
	Cohen & Steers Real Estate Securities Fund	47 shares of Real Estate Fund		$ 731
	Columbia Emerging Markets Fund	934 shares of Foreign Diversified Emerging Markets Fund		13,023
*	Fidelity 500 Index Fund	93 shares of Domestic Equities Large Blend Fund		8,710
*	Fidelity Freedom Index Income Fund	3,567 shares of Target-Date Retirement Fund		42,621
*	Fidelity Freedom Index 2015 Fund	30,232 shares of Target Date Fund		454,394
*	Fidelity Freedom Index 2020 Fund	85,871 shares of Target Date Fund		1,356,756
*	Fidelity Freedom Index 2025 Fund	101,300 shares of Target Date Fund		1,700,820
*	Fidelity Freedom Index 2030 Fund	110,753 shares of Target Date Fund		1,960,325
*	Fidelity Freedom Index 2035 Fund	65,806 shares of Target Date Fund		1,234,527
*	Fidelity Freedom Index 2040 Fund	102,217 shares of Target Date Fund		1,931,907
*	Fidelity Freedom Index 2045 Fund	46,391 shares of Target Date Fund		883,285
*	Fidelity Freedom Index 2050 Fund	21,617 shares of Target Date Fund		413,524
*	Fidelity Freedom Index 2055 Fund	14,506 shares of Target Date Fund		219,192
*	Fidelity Freedom Index 2060 Fund	1,029 shares of Target Date Fund		12,662
*	Fidelity International Index Fund	16 shares of Foreign Large Blend Fund		670
*	Fidelity Small Cap Index Fund	405 shares of Domestic Equities Small Blend Fund		8,238
*	Fidelity Total Market Index Fund	52 shares of Domestic Equities Large Blend Fund		3,983
*	Fidelity U.S. Bond Index Fund	642 shares of Intermediate-Term Bond Fund		7,437
	Invesco High Yield Fund	3,258 shares of High Yield Bond Fund		13,617
	Janus Henderson Enterprise Fund	41 shares of Domestic Equities Mid-Cap Growth Fund		4,881
	JPMorgan US Research Enhanced Equity Fund	312 shares of Domestic Equities Large Blend Fund		8,834
	Lazard International Strategic Equity Fund	100 shares of Foreign Large Growth Fund		1,576
	Oppenheimer International Growth Fund	3 shares of Foreign Large Growth Fund		125
	T. Rowe Price Blue Chip Growth Fund	135 shares of Domestic Equities Large Growth Fund		12,999
	T. Rowe Price International Value Equity Fund	540 shares of Foreign Large Value Fund		8,149
	Victory Sycamore Established Value Fund	38 shares of Domestic Equities Mid-Cap Value Fund		1,527
	Wells Fargo Special Small Cap Value Fund	83 shares of Domestic Equities Small Value Fund		2,959
	Western Asset Core Bond Fund	431 shares of Intermediate-Term Bond Fund		5,469
				10,312,941
	Putnam Stable Value Fund	242,074 units of Stable Value Common/Collective Trust Fund		242,074
*	Participant loans	Interest rates at 4.25% to 5.25% with maturity dates up to 2022		296,749
				$10,851,764

(A) Historical cost information is not required for participant-directed investments.

* A party-in-interest as defined by ERISA.

See accompanying independent auditor's report.

LYON MANAGEMENT GROUP, INC.
401(k) PLAN
(EIN 33-0560238 Plan 001)
Schedule of Delinquent Participant Contributions
(Schedule H, Part IV, Item 4a - Form 5500)
Year Ended December 31, 2017

Payroll Paid Date of Participant Contributions and Loan Repayments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions	Contributions Corrected Outside VFCP
February 19, 2016	$944	$944 *

* Corrected with lost earnings in August 2017

See accompanying independent auditor's report.

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

Financial Statements
and Supplemental Schedules

December 31, 2017

With Independent Auditor's Report

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

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Supplemental Schedules:	
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Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2017	12
Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.	

Ahlstrom & Baker
CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

To the Plan Committee of Lyon Management Group, Inc. 401(k) Plan

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Lyon Management Group, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

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

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

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, and by John Hancock Life Insurance Company (U.S.A.), the prior custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds (or prior custodian held) the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2017, and from the prior custodian as of December 31, 2016, that the information provided to the plan administrator by the trustee and prior 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 (held at end of year) as of December 31, 2017 and schedule of delinquent participant contributions for the year ended December 31, 2017 are required by the Department of Labor's (DOL) 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 these supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations
The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee and prior 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.

Ahlstrom & Baker

October 8, 2018

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

Statements of Net Assets Available for Benefits

December 31, 2017 and 2016

	2017	2016
Assets:		
Investments, at fair value (participant-directed)	$10,555,015	$ -
Receivables:		
Notes receivable from participants	296,749	334,812
Employer's contributions	221,672	167,857
Participants' contributions	40,328	944
Total receivables	558,749	503,613
Cash	-	9,713,454
Total assets	11,113,764	10,217,067
Liabilities:		
Accrued expenses	7,667	2,536
Total liabilities	7,667	2,536
Net assets available for benefits	$11,106,097	$10,214,531

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

LYON MANAGEMENT GROUP, INC.
401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2017

Additions to net assets attributed to:	
Contributions:	
Participants' salary deferrals	$ 807,968
Participants' rollovers	8,657
Employer's matching	221,672
Employer's other	263
Total contributions	1,038,560
Investment income:	
Net appreciation in fair value of investments	1,291,653
Dividends and interest	192,974
Total investment income	1,484,627
Other income:	
Interest income on notes receivable from participants	14,196
Other	36
Total other income	14,232
Total additions	2,537,419
Deductions from net assets attributed to:	
Benefits paid to participants	1,570,693
Corrective distributions	18,033
Deemed distributions of participant loans	3,096
Administrative expenses	54,031
Total deductions	1,645,853
Net increase in net assets	891,566
Net assets available for benefits:	
Beginning of year	10,214,531
End of year	$11,106,097

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

1. Description of Plan

The following description of Lyon Management Group, Inc. ("Company") 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established under the provisions of Section 401(a) of the Internal Revenue Code ("IRC"), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company. Employees, who have completed one month of service (changed from three months of service effective July 1, 2017) and attained age 18, become eligible to participate on the first day of the month following completion of the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective January 1, 2017, the Plan trustees made the decision to replace John Hancock Life Insurance Company (U.S.A.) ("John Hancock") as the Plan's custodian and recordkeeper, with Fidelity Management Trust Company ("Fidelity"), the new Plan trustee. In connection with the above, the John Hancock group annuity contract was discontinued on December 30, 2016 and all pooled separate account investments were liquidated to cash. On the next business day (January 3, 2017), John Hancock wired $9,713,454 to Fidelity. In January 2017, this cash transfer was allocated to the respective participant accounts into investment funds as directed by the participant. In addition to the cash transfer, participant loans totaling $334,812 held by John Hancock at December 31, 2016 were transferred to Fidelity on January 3, 2017.

Contributions

Participants may contribute a portion of their annual compensation, as defined in the Plan. Participants who have attained age 50 before the Plan year-end are also eligible to make additional catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company may make a discretionary matching contribution related to the participant's salary deferral, as determined by the Company's Board of Directors. For 2017, the Company made an employer matching contribution on the first 2 percent of compensation deferred by each eligible participant. Participants are eligible for a matching contribution if they are employed on December 31 and completed 1000 hours of service. The Company may, at its discretion, make additional contributions. Contributions are subject to certain limitations.

Participant Accounts

The Plan maintains an individual account for each participant, wherein each participant directs the investment of his or her account in one or more of the available investment fund options. Each participant's account is credited with the participant's contribution, the Company's matching

1. Description of Plan (continued)

Participant Accounts (continued)

contribution, if any, and an allocation of Plan earnings and administrative expenses. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. Loans must be repaid within five years, except in the case of the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Interest rates range between 4.25 to 5.25 percent for all participant loans at December 31, 2017. Principal and interest are normally paid ratably through payroll deductions.

Payment of Benefits

Upon retirement, disability, death or termination of employment, a participant may elect to receive a lump-sum distribution in an amount equivalent to their vested account balance. In-service withdrawals are permitted under certain circumstances.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings. Vesting in the Company's matching contribution and related earnings is based on years of service. Participants vest 20 percent upon completion of the first year of credited service, and 20 percent each year of service thereafter; thus becoming 100 percent vested after five years of credited service. Participant accounts are deemed 100 percent vested upon death, disability or attaining age 62.

Forfeited Accounts

The nonvested portion of terminated participants' accounts is deemed forfeited upon the participant separating from service. At December 31, 2017 and 2016, forfeited accounts totaled $20,037 and $10,479, respectively. These accounts are used to reduce future employer contributions or to pay Plan administrative expenses. In 2017, the Plan paid administrative expenses totaling $5,807 and employer contributions were reduced by $7,823 from forfeited nonvested accounts.

Plan Termination

Although it has not expressed any intent to do so, the Company is under no obligation or liability to continue its contributions and may discontinue such contributions or terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for disclosures regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Management fees and operating expenses charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Notes Receivable from Participants

Notes receivable from participants related to participant loans are stated at the unpaid principal balance. Interest income associated with the notes receivable are recorded when interest payments are received, usually every two weeks. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2017 and 2016. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits and Corrective Distributions

Benefit payments and corrective distributions are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company, at its option, and are excluded from these financial statements. Fees related to participant account maintenance and to participant loans, are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

2. Summary of Significant Accounting Policies (continued)

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 8, 2018, which is the date the financial statements were available to be issued.

3. Financial Information Certified by the Trustee and Prior Custodian

The following is a summary of financial information included in the Plan financial statements as of and for the year ended December 31, 2017, as certified by Fidelity Management Trust Company, the trustee of the Plan, and as of December 31, 2016, as certified by John Hancock Life Insurance Company U.S.A., the prior custodian of the Plan, in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Statements of Net Assets Available for Benefits:	December 31, 2017	2016
Investments, at fair value:		
Mutual funds	$10,312,941	$ -
Common/collective trust-stable value fund	242,074	-
Total investments	10,555,015	- *
Notes receivable from participants	296,749	334,812
Total assets certified	$10,851,764	$ 334,812

* Investments liquidated to cash at December 31, 2016

Statement of Changes in Net Assets Available for Benefits:	Year Ended December 31, 2017
Investment income:	
Net appreciation in fair value of mutual funds	$1,291,653
Dividends and capital gains - mutual funds	189,201
Interest - common/collective-stable value fund	3,773
Total investment income	1,484,627
Interest income on notes receivable from participants	14,287
Total income certified	$1,498,914

3. Financial Information Certified by the Trustee and Prior Custodian (continued)

In addition, the investments reflected on the supplemental schedule of assets (held at end of year), was certified by Fidelity Management Trust Company.

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy with the related inputs to the valuation methodology are described as follows:

Level 1	Quoted prices (unadjusted) in active markets for identical assets that the Plan has the ability to access.
Level 2	Significant other observable (directly or indirectly) inputs, including quoted prices for similar assets in active markets or in inactive markets and other market observable inputs such as interest rate, credit risks, etc.
Level 3	Significant unobservable inputs, including the Plan's own assumptions in determining the fair value of investments.

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

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

Stable value common/collective trust fund: The Plan's stable value fund is a common/collective trust which invests solely in the Putnam Stable Value Fund, which invests in fully benefit-responsive investment contracts and that is valued at the net asset value of the units of the common/collective trust. The net asset value is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value. Participant transactions (purchases and sales) may occur daily. The stable value common/collective trust fund has no unfunded commitments and has daily redemption frequency; however, transfers into a competing fund are restricted for 90 days due to an equity wash provision and a 12 month delay may apply for

4. Fair Value Measurements (continued)

Company withdrawal requests. Were the Plan to initiate a full redemption of the common/collective trust, Putnam reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

	Level 1	Level 2	Level 3	Total
As of December 31, 2017:				
Investments in the fair value hierarchy- Mutual funds	$10,312,941	$ -	$ -	$10,312,941
Investments measured at NAV (a)- Common/collective trust fund				242,074
Total investments, at fair value				$10,555,015

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

5. Related Party Transactions and Party-In-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management and Research Company, who is an affiliate of the trustee. Investment management fees are paid to this affiliate and are included in net appreciation in fair value of investments. In addition, certain administrative services are provided by another affiliate of the trustee and totaled $43,714 for 2017, of which $7,667 is reflected in accrued expenses at December 31, 2017. In addition, during 2017 expenses of $2,575 were paid to the Plan auditor and $500 were paid to the prior third-party administrator. These transactions, including the notes receivable from participants, qualify as allowable party-in-interest transactions for which there are statutory exceptions.

6. Tax Status

The Company has adopted the Fidelity Volume Submitter Defined Contribution Plan document, which the Internal Revenue Service stated was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator believes that the Plan is designed and currently being operated in compliance with the Plan terms and the applicable requirements of the Internal Revenue Code, and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. 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.

SUPPLEMENTAL SCHEDULES

LYON MANAGEMENT GROUP, INC.
401(k) PLAN
(EIN 33-0560238 Plan 001)
Schedule of Assets (Held at End of Year)
(Schedule H, Part IV, Item 4i - Form 5500)
December 31, 2017

	(a) (b) Identity of Issue or Borrower	(c) Description of Investment	(d) Cost (A)	(e) Current Value
	Mutual Funds, as follows:			
	Cohen & Steers Real Estate Securities Fund	47 shares of Real Estate Fund		$ 731
	Columbia Emerging Markets Fund	934 shares of Foreign Diversified Emerging Markets Fund		13,023
*	Fidelity 500 Index Fund	93 shares of Domestic Equities Large Blend Fund		8,710
*	Fidelity Freedom Index Income Fund	3,567 shares of Target-Date Retirement Fund		42,621
*	Fidelity Freedom Index 2015 Fund	30,232 shares of Target Date Fund		454,394
*	Fidelity Freedom Index 2020 Fund	85,871 shares of Target Date Fund		1,356,756
*	Fidelity Freedom Index 2025 Fund	101,300 shares of Target Date Fund		1,700,820
*	Fidelity Freedom Index 2030 Fund	110,753 shares of Target Date Fund		1,960,325
*	Fidelity Freedom Index 2035 Fund	65,806 shares of Target Date Fund		1,234,527
*	Fidelity Freedom Index 2040 Fund	102,217 shares of Target Date Fund		1,931,907
*	Fidelity Freedom Index 2045 Fund	46,391 shares of Target Date Fund		883,285
*	Fidelity Freedom Index 2050 Fund	21,617 shares of Target Date Fund		413,524
*	Fidelity Freedom Index 2055 Fund	14,506 shares of Target Date Fund		219,192
*	Fidelity Freedom Index 2060 Fund	1,029 shares of Target Date Fund		12,662
*	Fidelity International Index Fund	16 shares of Foreign Large Blend Fund		670
*	Fidelity Small Cap Index Fund	405 shares of Domestic Equities Small Blend Fund		8,238
*	Fidelity Total Market Index Fund	52 shares of Domestic Equities Large Blend Fund		3,983
*	Fidelity U.S. Bond Index Fund	642 shares of Intermediate-Term Bond Fund		7,437
	Invesco High Yield Fund	3,258 shares of High Yield Bond Fund		13,617
	Janus Henderson Enterprise Fund	41 shares of Domestic Equities Mid-Cap Growth Fund		4,881
	JPMorgan US Research Enhanced Equity Fund	312 shares of Domestic Equities Large Blend Fund		8,834
	Lazard International Strategic Equity Fund	100 shares of Foreign Large Growth Fund		1,576
	Oppenheimer International Growth Fund	3 shares of Foreign Large Growth Fund		125
	T. Rowe Price Blue Chip Growth Fund	135 shares of Domestic Equities Large Growth Fund		12,999
	T. Rowe Price International Value Equity Fund	540 shares of Foreign Large Value Fund		8,149
	Victory Sycamore Established Value Fund	38 shares of Domestic Equities Mid-Cap Value Fund		1,527
	Wells Fargo Special Small Cap Value Fund	83 shares of Domestic Equities Small Value Fund		2,959
	Western Asset Core Bond Fund	431 shares of Intermediate-Term Bond Fund		5,469
				10,312,941
	Putnam Stable Value Fund	242,074 units of Stable Value Common/Collective Trust Fund		242,074
*	Participant loans	Interest rates at 4.25% to 5.25% with maturity dates up to 2022		296,749
				$10,851,764

(A) Historical cost information is not required for participant-directed investments.

* A party-in-interest as defined by ERISA.

See accompanying independent auditor's report.

LYON MANAGEMENT GROUP, INC.
401(k) PLAN
(EIN 33-0560238 Plan 001)
Schedule of Delinquent Participant Contributions
(Schedule H, Part IV, Item 4a - Form 5500)
Year Ended December 31, 2017

Payroll Paid Date of Participant Contributions and Loan Repayments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions	Contributions Corrected Outside VFCP
February 19, 2016	$944	$944 *

* Corrected with lost earnings in August 2017

See accompanying independent auditor's report.