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 05/01/2017 and ending 04/30/2018

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
CLEAN AIR ENGINEERING 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 05/01/1988

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)

CLEAN AIR ENGINEERING, INC.

500 WEST WOOD STREET
PALATINE, IL 60067

500 WEST WOOD STREET
PALATINE, IL 60067

2b Employer Identification Number (EIN)
36-2799477

2c Plan Sponsor's telephone number
847-991-3300

2d Business code (see instructions)
541990

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.	02/08/2019	MARY RYAN
	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**	146
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)**	118
a(2) Total number of active participants at the end of the plan year	**6a(2)**	114
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	38
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	152
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**.	**6f**	153
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	144
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

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

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury 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 05/01/2017 and ending 04/30/2018

A Name of plan
CLEAN AIR ENGINEERING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CLEAN AIR ENGINEERING, INC.

D Employer Identification Number (EIN)
36-2799477

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

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

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

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

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

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

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

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

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

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	20341	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WELLS FARGO GROWTH CLASS A	525 MARKET ST SAN FRANCISCO, CA 94105	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TOUCHSTONE SANDS CAP SEL GRWTH Z	303 BROADWAY SUITE 1100 CINCINNATI, OH 45202-4203	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN NEW ECONOMYCLASS F1	3500 WISEMAN BLVD SAN ANTONIO, TX 78251-4321	0.37%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
THE INTERNET FUND 470 PARK AVENUE SOUTH NEW YORK, NY 10016	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DREYFUS APPRECIATIONFUND 144 GLENN CURTISS BLVD 8TH FLOOR UNIONDALE, NY 11556	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVESCO ENERGY INVESTOR CLASS 11 GREENWAY PLAZA SUITE 100 HOUSTON, TX 77046	0.40%

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 05/01/2017 and ending 04/30/2018

A Name of plan
CLEAN AIR ENGINEERING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CLEAN AIR ENGINEERING, INC.

D Employer Identification Number (EIN)
36-2799477

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: MIP CL 1

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3022712-024	C	861012

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 05/01/2017 and ending 04/30/2018

A Name of plan
CLEAN AIR ENGINEERING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CLEAN AIR ENGINEERING, INC.

D Employer Identification Number (EIN)
36-2799477

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	6163	5855
(2) Participant contributions	1b(2)	22979	22478
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	83504	115879
(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)	107312	80829
(9) Value of interest in common/collective trusts	1c(9)	768749	861012
(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)	16134022	17875078
(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**	17122729	18961131
	Liabilities			
g	Benefit claims payable	**1g**	0	0
h	Operating payables	**1h**	0	0
i	Acquisition indebtedness	**1i**	0	0
j	Other liabilities	**1j**	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	17122729	18961131

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)**	215869	
	(B) Participants	**2a(1)(B)**	607989	
	(C) Others (including rollovers)	**2a(1)(C)**	0	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		823858
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	554	
	(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)**	4289	
	(F) Other	**2b(1)(F)**	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		4843
	(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)**	547255	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		547255
	(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)		-9576
(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)		1355302
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		2721682
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	863364	
(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)		863364
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
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)	19916	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		19916
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		883280
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1838402
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: CLIFTONLARSONALLEN LLP **(2)** EIN: 41-0746749

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 05/01/2017 and ending 04/30/2018

A Name of plan
CLEAN AIR ENGINEERING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CLEAN AIR ENGINEERING, INC.

D Employer Identification Number (EIN)
36-2799477

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):

CLEAN AIR ENGINEERING 401(K) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

YEARS ENDED APRIL 30, 2018 AND 2017



CLAconnect.com

WEALTH ADVISORY

OUTSOURCING

AUDIT, TAX, AND CONSULTING

CLEAN AIR ENGINEERING 401(K) PLAN
TABLE OF CONTENTS
YEARS ENDED APRIL 30, 2018 AND 2017

INDEPENDENT AUDITORS' REPORT	**1**
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS	**3**
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	**4**
NOTES TO FINANCIAL STATEMENTS	**5**
SUPPLEMENTAL INFORMATION (ATTACHMENT TO FORM 5500)	
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)	**12**

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Plan Administrators
Clean Air Engineering 401(k) Plan
Palatine, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Clean Air Engineering 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of April 30, 2018 and 2017, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee 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 the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of and for the years ended April 30, 2018 and 2017, that the information provided to the Plan administrator by the trustee 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 April 30, 2018, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

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 schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Oak Brook, Illinois
December 21, 2018

CLEAN AIR ENGINEERING 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
APRIL 30, 2018 AND 2017

	2018	2017
ASSETS		
INVESTMENTS (at Fair Value)		
Collective Fund	$ 875,782	$ 764,192
Mutual Funds	17,350,835	15,732,987
Self-Directed Brokerage Account	640,122	484,539
Total Investments at Fair Value	18,866,739	16,981,718
RECEIVABLES		
Employer Match Contributions	5,855	6,163
Employee 401(k) Deferral Contributions	22,478	22,979
Notes Receivable from Participants	80,829	107,312
Total Receivables	109,162	136,454
NET ASSETS AVAILABLE FOR BENEFITS	$ 18,975,901	$ 17,118,172

See accompanying Notes to Financial Statements.

CLEAN AIR ENGINEERING 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED APRIL 30, 2018 AND 2017

	2018	2017
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	$ 1,365,054	$ 1,512,857
Interest and Dividends	547,808	493,547
Total Investment Income	1,912,862	2,006,404
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	4,289	3,480
CONTRIBUTIONS		
Employee 401(k) Deferral	607,835	618,955
Employer Match	216,023	218,873
Employee Rollover	-	3,118
Total Contributions	823,858	840,946
Total Additions	2,741,009	2,850,830
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
BENEFITS PAID TO PARTICIPANTS	863,364	1,033,353
ADMINISTRATIVE EXPENSES	19,916	11,254
Total Deductions	883,280	1,044,607
NET INCREASE	1,857,729	1,806,223
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	17,118,172	15,311,949
End of Year	$ 18,975,901	$ 17,118,172

See accompanying Notes to Financial Statements.

NOTE 1 DESCRIPTION OF PLAN

The following description of Clean Air Engineering 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution deferral plan established for the benefit of the employees of Clean Air Engineering, Inc. (the Employer). The Plan has been amended throughout the years to comply with tax legislation and most recently amended effective September 17, 2014. The Plan and the Trust, of which it is a part, are intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC) and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Eligibility

Employees who have attained the age of 21 are eligible to participate in the Plan after one year of employment with 1,000 hours of service. Upon satisfying these requirements, the employee is eligible to participate in the Plan on the first day of the first, fourth, seventh, and tenth month of each Plan year. The employee also becomes eligible to benefit from Employer discretionary matching and profit sharing contributions upon meeting these requirements.

Contributions

Participants may elect to contribute to the Plan, through regular payroll deductions, a percentage, or flat dollar amount of up to 60% of eligible compensation, as defined by the Plan, subject to limitations imposed by provisions of the IRC. Participants may also roll over amounts representing distributions from other qualified employee defined benefit or defined contribution plans. Participants who have attained age 50 by the end of the calendar year are also eligible to make catch-up contributions, subject to limitations imposed by the IRC.

The Employer may make discretionary matching and/or profit sharing contributions as determined and authorized by the Board of Directors of the Employer. In order to receive a discretionary profit sharing contribution, an employee must have 1,000 hours of service during the Plan year. For the years ended April 30, 2018 and 2017, the Employer made matching contributions of 100% of salary deferrals up to $1,300, plus 50% of salary deferrals between $1,301 and $2,600, plus 25% of salary deferrals between $2,601 and $3,900, with a maximum of $2,275 per participant. Discretionary matching contributions for the years ended April 30, 2018 and 2017 were $216,023 and $218,873, respectively. There were no discretionary profit sharing contributions for the years ended April 30, 2018 and 2017. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participants' Investment Options

Participants must direct their contributions into a variety of selected investment funds as made available and determined by the Plan administrator. Participants may change their investment options at any time through direct communication with the Plan's trustee, Fidelity Management Trust Company.

NOTE 1 DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's contribution, discretionary Employer contributions, and allocations of Plan earnings (losses) and charged with an allocation of administrative expenses. Earnings are allocated to participant accounts in direct proportion to their respective account balances and are based on the performance of the participant's investment choices. Discretionary matching contributions are allocated based on the participant's elective deferral amount. Discretionary profit sharing contributions are allocated based on the ratio a participant's eligible compensation bears to total eligible compensation paid to all participants. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting

Participants are immediately 100% vested in their voluntary contributions and Employer discretionary contributions, plus actual earnings thereon.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the highest outstanding loan balance for the previous 12 months, or 50% of their vested account balance. All loans are interest-bearing and have a term of five years or less unless the loan is used to purchase a principal residence, in which case the loan may have a term of up to 10 years. The loans are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% to 5.25%, which are commensurate with local prevailing rates. Principal and interest are paid ratably through payroll deductions. These loans mature at various dates through January 2027.

Payment of Benefits

Upon termination of service due to death, the participant's vested account balance is paid to his/her designated beneficiary. Participants separated from service for disability, retirement, or other reasons may elect to have their vested account balance paid out in a lump sum or rolled over directly to an IRA or other qualified plan, or combination thereof. These participants may also elect to have their vested account balance paid out in substantially equal installment payments. In the event the separated participant fails to make one of these payment elections, vested account balances between $1,000 and $5,000 are rolled over to an IRA selected by the Plan's fiduciary. Vested account balances below $1,000 are distributed as a lump sum and do not require the participant's consent. The Plan's provisions also provide for in-service withdrawals or withdrawals in the event of financial hardship, as defined by the Plan.

Forfeitures

As of April 30, 2018 and 2017, there were $1 and $293, respectively, of forfeited nonvested accounts. Forfeitures may be used to pay administrative expenses or reduce Employer contributions. Forfeitures of $294 were used to reduce Employer contributions during the year ended April 30, 2018. No forfeitures were used during the year ended April 30, 2017.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the amounts reported in the net assets available for benefits and changes therein. 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 as of the measurement date. See Note 3 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Any delinquent loans are included on the statements of net assets available for benefits and remain due and payable until they are actually repaid, the default is cured in some other manner, or until the loan is considered to be cancelled and therefore, recorded as a distribution.

Contributions

Contributions from the Employer are recorded in the period in which they become obligations of the Employer. Participant contributions are recorded by the Plan when they are withheld by the Employer from the participants' pay.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses are paid by the Plan to the extent not paid by the Employer. Although the Employer has elected to pay some administrative costs, it is not obligated to do so. If the Employer ceases to pay all or part of these costs in the future, they will be paid by the Plan's trustee out of the assets of the Plan.

NOTE 3 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 quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

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

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the valuation methodologies used at April 30, 2018 and 2017:

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 (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Fund: Valued at the NAV of units of the trust company collective trust. NAV is a readily determinable fair value and is the basis for current transactions. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer 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.

NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)

Self-Directed Brokerage Account: Consists of mutual funds and money market funds. Money market funds are valued at a stable $1.00 NAV per unit, which is the value at which the fund is traded and approximates fair value of the underlying investments.

The following tables set forth, by level within the fair value hierarchy, the Plan's assets at fair value as of April 30:

	2018			
	Level 1	Level 2	Level 3	Total
Collective Fund	$ -	$ 875,782	$ -	$ 875,782
Mutual Funds	17,350,835	-	-	17,350,835
Self-Directed Brokerage Account	640,122	-	-	640,122
Total Investments at Fair Value	$ 17,990,957	$ 875,782	$ -	$ 18,866,739

	2017			
	Level 1	Level 2	Level 3	Total
Collective Fund	$ -	$ 764,192	$ -	$ 764,192
Mutual Funds	15,732,987	-	-	15,732,987
Self-Directed Brokerage Account	484,539	-	-	484,539
Total Investments at Fair Value	$ 16,217,526	$ 764,192	$ -	$ 16,981,718

NOTE 4 CERTIFICATION OF INVESTMENT INFORMATION

Fidelity Management Trust Company, the trustee of the Plan, has supplied the Plan administrator with certifications as to the completeness and accuracy of all investment information and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of April 30, 2018 and 2017, the statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule of assets (held at end of year) as of April 30, 2018.

NOTE 5 PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in shares of mutual funds and a collective fund managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, the investment transactions qualify as party-in-interest transactions. The Plan also pays administrative expenses to the trustee. Expenses paid to the trustee amounted to $19,916 and $11,254 for the years ended April 30, 2018 and 2017, respectively.

NOTE 6 INCOME TAX STATUS

The Plan, through its adoption of a volume submitter plan sponsored by the trustee, has obtained an opinion letter issued to the trustee dated March 31, 2014, from the IRS stating that the volume submitter plan is qualified under Section 401(a) of the IRC and that any employer adopting this plan will be considered to have a qualified plan under Section 401(a) of the IRC. The opinion letter has been relied upon by this Plan. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes 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 (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 7 PLAN TERMINATION

Although it has not expressed any intent to do so, the Employer has the right under the Plan's provisions to discontinue contributions at any time and terminate the Plan subject to the provisions of ERISA.

NOTE 8 RISKS AND UNCERTAINTIES

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

NOTE 9 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of April 30, 2018 and 2017:

	2018	2017
Net Assets Available for Benefits per Financial Statements	$ 18,975,901	$ 17,118,172
Fair Value Adjustment for Collective Fund	(14,770)	4,557
Net Assets Available for Benefits per Form 5500	$ 18,961,131	$ 17,122,729

NOTE 9 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (CONTINUED)

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to Form 5500 for the years ended April 30, 2018 and 2017:

	2018	2017
Net Increase in Net Assets Available for Benefits per Financial Statements	$ 1,857,729	$ 1,806,223
Net Change in Fair Value Adjustment for Collective Fund	(19,327)	(6,704)
Net Increase in Net Assets Available for Benefits per Form 5500	$ 1,838,402	$ 1,799,519

NOTE 10 SUBSEQUENT EVENTS

Management evaluated subsequent events through December 21, 2018, the date the financial statements were available to be issued.

CLEAN AIR ENGINEERING 401(K) PLAN
E.I.N. 36-2799477 PLAN NO. 002
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
APRIL 30, 2018

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
		Mutual Funds:		
	Vanguard	Vanguard Target Retirement 2055	(1)	$ 130,750
	PIMCO	PIMCO Income Instl	(1)	315,171
	Vanguard	Vanguard Target Retirement 2020	(1)	347,650
	Vanguard	Vanguard Target Retirement 2030	(1)	555,751
	Vanguard	Vanguard Target Retirement 2040	(1)	334,443
	Vanguard	Vanguard Target Retirement 2050	(1)	234,237
	Vanguard	Vanguard Mid-Cap Value Index Investor	(1)	195,358
	Vanguard	Vanguard Growth Index Admiral	(1)	2,295,747
	Vanguard	Vanguard Interm-Term Bond Index Adm	(1)	716,873
	American Century	American Century Equity Income R6	(1)	768,890
	Vanguard	Vanguard Target Retirement Income Inv	(1)	311,973
	Vanguard	Vanguard Target Retirement 2015	(1)	417,056
	Vanguard	Vanguard Target Retirement 2025	(1)	288,352
	Vanguard	Vanguard Target Retirement 2035	(1)	720,785
	Vanguard	Vanguard Target Retirement 2045	(1)	308,149
	Dimensional Fund Advisors	DFA US Small Cap Value I	(1)	123,674
	Janus Henderson	Janus Henderson Enterprise Fund Class N	(1)	1,368,530
	Vanguard	Vanguard Mid-Cap Growth Index Admiral	(1)	1,019,850
	Dimensional Fund Advisors	DFA Inflation-Protected Securities Portfolio	(1)	115,647
	American Funds	American Funds Moderate Growth & Income Portfolio R-6	(1)	470,515
	Vanguard	Vanguard Target Retirement 2060	(1)	3,399
	Dimensional Fund Advisors	DFA 5YR Global Fixed Income Portfolio	(1)	87,831
	Oppenheimer	Oppenheimer Developing Markets Fund Class I	(1)	280,670
*	Fidelity Investments	Fidelity Diversified International Fund	(1)	1,252,428
*	Fidelity Investments	Fidelity International Small Cap Fund	(1)	533,660
*	Fidelity Investments	Fidelity Small Cap Growth Fund	(1)	478,508
*	Fidelity Investments	Fidelity 500 Index Fund Premium Class	(1)	3,674,938
		Collective Fund:		
*	Fidelity Investments	Managed Income Portfolio Class I	(1)	861,012

CLEAN AIR ENGINEERING 401(K) PLAN
E.I.N. 36-2799477 PLAN NO. 002
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
APRIL 30, 2018

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
		Self-Directed Brokerage Funds:		
		Mutual Funds:		
	Wells Fargo Advantage	Wells Fargo Growth Fund-Advisor Class	(1)	$ 22,698
	Vanguard	Vanguard Mid Cap Index	(1)	15,039
	Vanguard	Vanguard Index Trust Small Cap Growth	(1)	20,600
	Vanguard	Vanguard Value Index	(1)	15,253
	Vanguard	Vanguard Dividend Growth Investor CL	(1)	7,313
	Vanguard	Vanguard International Explorer Investor	(1)	19,907
	Vanguard	Vanguard Energy	(1)	16,125
	American Funds	American New Economy Class F	(1)	10,455
	Dreyfus	Dreyfus Appreciation Fund	(1)	44,638
	Kinetics Mutual Funds, Inc.	The Internet Fund	(1)	19,767
	Invesco	Invesco Energy	(1)	4,665
	Touchstone	Touchstone Sands Cap Sel Growth Z	(1)	33,404
*	Fidelity Investments	Fidelity Select Biotechnology	(1)	48,309
*	Fidelity Investments	Fidelity Select Industrial Materials	(1)	2,989
*	Fidelity Investments	Fidelity Select Bus Svc & Outsourcing	(1)	5,777
*	Fidelity Investments	Fidelity Select Medical Equip & System	(1)	81,075
*	Fidelity Investments	Fidelity Select Energy	(1)	11,509
*	Fidelity Investments	Fidelity Blue Chip Growth	(1)	15,421
*	Fidelity Investments	Fidelity Puritan	(1)	35,128
*	Fidelity Investments	Fidelity Magellan	(1)	4,913
*	Fidelity Investments	Fidelity Total Bond	(1)	23,981
*	Fidelity Investments	Fidelity Contrafund II	(1)	30,081
*	Fidelity Investments	Fidelity Int'l Enhanced Index Fund	(1)	17,538
*	Fidelity Investments	Fidelity NASDAQ Composite Index	(1)	17,658
		Money Market Funds		
*	Fidelity Investments	Fidelity Cash Reserves	(1)	115,879
*	Participants	Participant Loans Rates from 4.25% to 5.25%	-	80,829
				$ 18,932,798

* Represents party-in-interest.
(1) Cost information may be omitted as the investment is participant-directed.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,
an SEC-registered investment advisor. | CliftonLarsonAllen LLP

A member of Nexia International

CLEAN AIR ENGINEERING 401(K) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

YEARS ENDED APRIL 30, 2018 AND 2017



CLAconnect.com

WEALTH ADVISORY

OUTSOURCING

AUDIT, TAX, AND CONSULTING

CLEAN AIR ENGINEERING 401(K) PLAN
TABLE OF CONTENTS
YEARS ENDED APRIL 30, 2018 AND 2017

INDEPENDENT AUDITORS' REPORT	**1**
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS	**3**
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	**4**
NOTES TO FINANCIAL STATEMENTS	**5**
SUPPLEMENTAL INFORMATION (ATTACHMENT TO FORM 5500)	
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)	**12**

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Plan Administrators
Clean Air Engineering 401(k) Plan
Palatine, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Clean Air Engineering 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of April 30, 2018 and 2017, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee 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 the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of and for the years ended April 30, 2018 and 2017, that the information provided to the Plan administrator by the trustee 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 April 30, 2018, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

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 schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Oak Brook, Illinois
December 21, 2018

CLEAN AIR ENGINEERING 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
APRIL 30, 2018 AND 2017

	2018	2017
ASSETS		
INVESTMENTS (at Fair Value)		
Collective Fund	$ 875,782	$ 764,192
Mutual Funds	17,350,835	15,732,987
Self-Directed Brokerage Account	640,122	484,539
Total Investments at Fair Value	18,866,739	16,981,718
RECEIVABLES		
Employer Match Contributions	5,855	6,163
Employee 401(k) Deferral Contributions	22,478	22,979
Notes Receivable from Participants	80,829	107,312
Total Receivables	109,162	136,454
NET ASSETS AVAILABLE FOR BENEFITS	$ 18,975,901	$ 17,118,172

See accompanying Notes to Financial Statements.

CLEAN AIR ENGINEERING 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED APRIL 30, 2018 AND 2017

	2018	2017
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	$ 1,365,054	$ 1,512,857
Interest and Dividends	547,808	493,547
Total Investment Income	1,912,862	2,006,404
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	4,289	3,480
CONTRIBUTIONS		
Employee 401(k) Deferral	607,835	618,955
Employer Match	216,023	218,873
Employee Rollover	-	3,118
Total Contributions	823,858	840,946
Total Additions	2,741,009	2,850,830
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
BENEFITS PAID TO PARTICIPANTS	863,364	1,033,353
ADMINISTRATIVE EXPENSES	19,916	11,254
Total Deductions	883,280	1,044,607
NET INCREASE	1,857,729	1,806,223
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	17,118,172	15,311,949
End of Year	$ 18,975,901	$ 17,118,172

See accompanying Notes to Financial Statements.

NOTE 1 DESCRIPTION OF PLAN

The following description of Clean Air Engineering 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution deferral plan established for the benefit of the employees of Clean Air Engineering, Inc. (the Employer). The Plan has been amended throughout the years to comply with tax legislation and most recently amended effective September 17, 2014. The Plan and the Trust, of which it is a part, are intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC) and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Eligibility

Employees who have attained the age of 21 are eligible to participate in the Plan after one year of employment with 1,000 hours of service. Upon satisfying these requirements, the employee is eligible to participate in the Plan on the first day of the first, fourth, seventh, and tenth month of each Plan year. The employee also becomes eligible to benefit from Employer discretionary matching and profit sharing contributions upon meeting these requirements.

Contributions

Participants may elect to contribute to the Plan, through regular payroll deductions, a percentage, or flat dollar amount of up to 60% of eligible compensation, as defined by the Plan, subject to limitations imposed by provisions of the IRC. Participants may also roll over amounts representing distributions from other qualified employee defined benefit or defined contribution plans. Participants who have attained age 50 by the end of the calendar year are also eligible to make catch-up contributions, subject to limitations imposed by the IRC.

The Employer may make discretionary matching and/or profit sharing contributions as determined and authorized by the Board of Directors of the Employer. In order to receive a discretionary profit sharing contribution, an employee must have 1,000 hours of service during the Plan year. For the years ended April 30, 2018 and 2017, the Employer made matching contributions of 100% of salary deferrals up to $1,300, plus 50% of salary deferrals between $1,301 and $2,600, plus 25% of salary deferrals between $2,601 and $3,900, with a maximum of $2,275 per participant. Discretionary matching contributions for the years ended April 30, 2018 and 2017 were $216,023 and $218,873, respectively. There were no discretionary profit sharing contributions for the years ended April 30, 2018 and 2017. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participants' Investment Options

Participants must direct their contributions into a variety of selected investment funds as made available and determined by the Plan administrator. Participants may change their investment options at any time through direct communication with the Plan's trustee, Fidelity Management Trust Company.

NOTE 1 DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's contribution, discretionary Employer contributions, and allocations of Plan earnings (losses) and charged with an allocation of administrative expenses. Earnings are allocated to participant accounts in direct proportion to their respective account balances and are based on the performance of the participant's investment choices. Discretionary matching contributions are allocated based on the participant's elective deferral amount. Discretionary profit sharing contributions are allocated based on the ratio a participant's eligible compensation bears to total eligible compensation paid to all participants. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting

Participants are immediately 100% vested in their voluntary contributions and Employer discretionary contributions, plus actual earnings thereon.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the highest outstanding loan balance for the previous 12 months, or 50% of their vested account balance. All loans are interest-bearing and have a term of five years or less unless the loan is used to purchase a principal residence, in which case the loan may have a term of up to 10 years. The loans are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% to 5.25%, which are commensurate with local prevailing rates. Principal and interest are paid ratably through payroll deductions. These loans mature at various dates through January 2027.

Payment of Benefits

Upon termination of service due to death, the participant's vested account balance is paid to his/her designated beneficiary. Participants separated from service for disability, retirement, or other reasons may elect to have their vested account balance paid out in a lump sum or rolled over directly to an IRA or other qualified plan, or combination thereof. These participants may also elect to have their vested account balance paid out in substantially equal installment payments. In the event the separated participant fails to make one of these payment elections, vested account balances between $1,000 and $5,000 are rolled over to an IRA selected by the Plan's fiduciary. Vested account balances below $1,000 are distributed as a lump sum and do not require the participant's consent. The Plan's provisions also provide for in-service withdrawals or withdrawals in the event of financial hardship, as defined by the Plan.

Forfeitures

As of April 30, 2018 and 2017, there were $1 and $293, respectively, of forfeited nonvested accounts. Forfeitures may be used to pay administrative expenses or reduce Employer contributions. Forfeitures of $294 were used to reduce Employer contributions during the year ended April 30, 2018. No forfeitures were used during the year ended April 30, 2017.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the amounts reported in the net assets available for benefits and changes therein. 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 as of the measurement date. See Note 3 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Any delinquent loans are included on the statements of net assets available for benefits and remain due and payable until they are actually repaid, the default is cured in some other manner, or until the loan is considered to be cancelled and therefore, recorded as a distribution.

Contributions

Contributions from the Employer are recorded in the period in which they become obligations of the Employer. Participant contributions are recorded by the Plan when they are withheld by the Employer from the participants' pay.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses are paid by the Plan to the extent not paid by the Employer. Although the Employer has elected to pay some administrative costs, it is not obligated to do so. If the Employer ceases to pay all or part of these costs in the future, they will be paid by the Plan's trustee out of the assets of the Plan.

NOTE 3 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 quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

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

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the valuation methodologies used at April 30, 2018 and 2017:

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 (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Fund: Valued at the NAV of units of the trust company collective trust. NAV is a readily determinable fair value and is the basis for current transactions. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer 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.

NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)

Self-Directed Brokerage Account: Consists of mutual funds and money market funds. Money market funds are valued at a stable $1.00 NAV per unit, which is the value at which the fund is traded and approximates fair value of the underlying investments.

The following tables set forth, by level within the fair value hierarchy, the Plan's assets at fair value as of April 30:

	2018			
	Level 1	Level 2	Level 3	Total
Collective Fund	$ -	$ 875,782	$ -	$ 875,782
Mutual Funds	17,350,835	-	-	17,350,835
Self-Directed Brokerage Account	640,122	-	-	640,122
Total Investments at Fair Value	$ 17,990,957	$ 875,782	$ -	$ 18,866,739

	2017			
	Level 1	Level 2	Level 3	Total
Collective Fund	$ -	$ 764,192	$ -	$ 764,192
Mutual Funds	15,732,987	-	-	15,732,987
Self-Directed Brokerage Account	484,539	-	-	484,539
Total Investments at Fair Value	$ 16,217,526	$ 764,192	$ -	$ 16,981,718

NOTE 4 CERTIFICATION OF INVESTMENT INFORMATION

Fidelity Management Trust Company, the trustee of the Plan, has supplied the Plan administrator with certifications as to the completeness and accuracy of all investment information and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of April 30, 2018 and 2017, the statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule of assets (held at end of year) as of April 30, 2018.

NOTE 5 PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in shares of mutual funds and a collective fund managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, the investment transactions qualify as party-in-interest transactions. The Plan also pays administrative expenses to the trustee. Expenses paid to the trustee amounted to $19,916 and $11,254 for the years ended April 30, 2018 and 2017, respectively.

NOTE 6 INCOME TAX STATUS

The Plan, through its adoption of a volume submitter plan sponsored by the trustee, has obtained an opinion letter issued to the trustee dated March 31, 2014, from the IRS stating that the volume submitter plan is qualified under Section 401(a) of the IRC and that any employer adopting this plan will be considered to have a qualified plan under Section 401(a) of the IRC. The opinion letter has been relied upon by this Plan. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes 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 (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 7 PLAN TERMINATION

Although it has not expressed any intent to do so, the Employer has the right under the Plan's provisions to discontinue contributions at any time and terminate the Plan subject to the provisions of ERISA.

NOTE 8 RISKS AND UNCERTAINTIES

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

NOTE 9 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of April 30, 2018 and 2017:

	2018	2017
Net Assets Available for Benefits per Financial Statements	$ 18,975,901	$ 17,118,172
Fair Value Adjustment for Collective Fund	(14,770)	4,557
Net Assets Available for Benefits per Form 5500	$ 18,961,131	$ 17,122,729

NOTE 9 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (CONTINUED)

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to Form 5500 for the years ended April 30, 2018 and 2017:

	2018	2017
Net Increase in Net Assets Available for Benefits per Financial Statements	$ 1,857,729	$ 1,806,223
Net Change in Fair Value Adjustment for Collective Fund	(19,327)	(6,704)
Net Increase in Net Assets Available for Benefits per Form 5500	$ 1,838,402	$ 1,799,519

NOTE 10 SUBSEQUENT EVENTS

Management evaluated subsequent events through December 21, 2018, the date the financial statements were available to be issued.

CLEAN AIR ENGINEERING 401(K) PLAN
E.I.N. 36-2799477 PLAN NO. 002
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
APRIL 30, 2018

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
		Mutual Funds:		
	Vanguard	Vanguard Target Retirement 2055	(1)	$ 130,750
	PIMCO	PIMCO Income Instl	(1)	315,171
	Vanguard	Vanguard Target Retirement 2020	(1)	347,650
	Vanguard	Vanguard Target Retirement 2030	(1)	555,751
	Vanguard	Vanguard Target Retirement 2040	(1)	334,443
	Vanguard	Vanguard Target Retirement 2050	(1)	234,237
	Vanguard	Vanguard Mid-Cap Value Index Investor	(1)	195,358
	Vanguard	Vanguard Growth Index Admiral	(1)	2,295,747
	Vanguard	Vanguard Interm-Term Bond Index Adm	(1)	716,873
	American Century	American Century Equity Income R6	(1)	768,890
	Vanguard	Vanguard Target Retirement Income Inv	(1)	311,973
	Vanguard	Vanguard Target Retirement 2015	(1)	417,056
	Vanguard	Vanguard Target Retirement 2025	(1)	288,352
	Vanguard	Vanguard Target Retirement 2035	(1)	720,785
	Vanguard	Vanguard Target Retirement 2045	(1)	308,149
	Dimensional Fund Advisors	DFA US Small Cap Value I	(1)	123,674
	Janus Henderson	Janus Henderson Enterprise Fund Class N	(1)	1,368,530
	Vanguard	Vanguard Mid-Cap Growth Index Admiral	(1)	1,019,850
	Dimensional Fund Advisors	DFA Inflation-Protected Securities Portfolio	(1)	115,647
	American Funds	American Funds Moderate Growth & Income Portfolio R-6	(1)	470,515
	Vanguard	Vanguard Target Retirement 2060	(1)	3,399
	Dimensional Fund Advisors	DFA 5YR Global Fixed Income Portfolio	(1)	87,831
	Oppenheimer	Oppenheimer Developing Markets Fund Class I	(1)	280,670
*	Fidelity Investments	Fidelity Diversified International Fund	(1)	1,252,428
*	Fidelity Investments	Fidelity International Small Cap Fund	(1)	533,660
*	Fidelity Investments	Fidelity Small Cap Growth Fund	(1)	478,508
*	Fidelity Investments	Fidelity 500 Index Fund Premium Class	(1)	3,674,938
		Collective Fund:		
*	Fidelity Investments	Managed Income Portfolio Class I	(1)	861,012

CLEAN AIR ENGINEERING 401(K) PLAN
E.I.N. 36-2799477 PLAN NO. 002
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
APRIL 30, 2018

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
		Self-Directed Brokerage Funds:		
		Mutual Funds:		
	Wells Fargo Advantage	Wells Fargo Growth Fund-Advisor Class	(1)	$ 22,698
	Vanguard	Vanguard Mid Cap Index	(1)	15,039
	Vanguard	Vanguard Index Trust Small Cap Growth	(1)	20,600
	Vanguard	Vanguard Value Index	(1)	15,253
	Vanguard	Vanguard Dividend Growth Investor CL	(1)	7,313
	Vanguard	Vanguard International Explorer Investor	(1)	19,907
	Vanguard	Vanguard Energy	(1)	16,125
	American Funds	American New Economy Class F	(1)	10,455
	Dreyfus	Dreyfus Appreciation Fund	(1)	44,638
	Kinetics Mutual Funds, Inc.	The Internet Fund	(1)	19,767
	Invesco	Invesco Energy	(1)	4,665
	Touchstone	Touchstone Sands Cap Sel Growth Z	(1)	33,404
*	Fidelity Investments	Fidelity Select Biotechnology	(1)	48,309
*	Fidelity Investments	Fidelity Select Industrial Materials	(1)	2,989
*	Fidelity Investments	Fidelity Select Bus Svc & Outsourcing	(1)	5,777
*	Fidelity Investments	Fidelity Select Medical Equip & System	(1)	81,075
*	Fidelity Investments	Fidelity Select Energy	(1)	11,509
*	Fidelity Investments	Fidelity Blue Chip Growth	(1)	15,421
*	Fidelity Investments	Fidelity Puritan	(1)	35,128
*	Fidelity Investments	Fidelity Magellan	(1)	4,913
*	Fidelity Investments	Fidelity Total Bond	(1)	23,981
*	Fidelity Investments	Fidelity Contrafund II	(1)	30,081
*	Fidelity Investments	Fidelity Int'l Enhanced Index Fund	(1)	17,538
*	Fidelity Investments	Fidelity NASDAQ Composite Index	(1)	17,658
		Money Market Funds		
*	Fidelity Investments	Fidelity Cash Reserves	(1)	115,879
*	Participants	Participant Loans Rates from 4.25% to 5.25%	-	80,829
				$ 18,932,798

* Represents party-in-interest.
(1) Cost information may be omitted as the investment is participant-directed.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,
an SEC-registered investment advisor. | CliftonLarsonAllen LLP

A member of Nexia International