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
MIDWEST TRANSIT EQUIPMENT, INC. PROFIT SHARING 401(K) PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/01/1991

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)
MIDWEST TRANSIT EQUIPMENT, INC.

146 WEST ISSERT DRIVE
KANKAKEE, IL 60901

2b Employer Identification Number (EIN) 36-3033895

2c Plan Sponsor's telephone number 847-501-4622

2d Business code (see instructions) 485210

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.	02/14/2019	PAULA MARKLEY
	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**	405
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)**	327
a(2) Total number of active participants at the end of the plan year	**6a(2)**	292
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	53
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	345
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	345
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	343
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

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

A Name of plan
MIDWEST TRANSIT EQUIPMENT, INC. PROFIT SHARING 401(K) PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MIDWEST TRANSIT EQUIPMENT, INC.

D Employer Identification Number (EIN)
36-3033895

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

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

1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	YH4004	345	03/13/2018	04/30/2018

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	8549505
5	Current value of plan's interest under this contract in separate accounts at year end	5	21980661

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)	9171		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	36569		
	(4) Transferred from separate account	7c(4)	1178538		
	(5) Other (specify below)	7c(5)	7722911		
	▶ LOAN REPAYMENTS TRANSFERRED ASSETS				
	(6) Total additions			7c(6)	8947189
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	8947189
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	396747		
	(2) Administration charge made by carrier	7e(2)	886		
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)	51		
	▶ NEW LOANS ISSUED				
	(5) Total deductions			7e(5)	397684
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	8549505

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

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

A Name of plan
MIDWEST TRANSIT EQUIPMENT, INC. PROFIT SHARING 401(K) PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MIDWEST TRANSIT EQUIPMENT, INC.

D Employer Identification Number (EIN)
36-3033895

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
VOYA INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	PH9447	0	05/01/2017	03/12/2018

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
71595	0

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

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

CETERA FINANCIAL SPECIALISTS LLC
200 N MARTINGALE ROAD
7TH FLOOR
SCHAUMBURG, IL 60173

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
38446			3

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

WAYNE HUMMER INVESTMENTS LLC
231 S LASALLE STREET
13TH FLOOR
CHICAGO, IL 60604

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
33149			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	6557145
c	Additions: (1) Contributions deposited during the year	7c(1)	100737		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	184445		
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)	14401		
	▶ LOAN REPAYMENTS				
	(6) Total additions			7c(6)	299583
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	6856728
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	354410		
	(2) Administration charge made by carrier	7e(2)	2538		
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)	6499780		
	▶ NEW LOANS ISSUED CONTRACT LIQUIDATION FORFEITURE ACCOUNT ACTIVITY				
	(5) Total deductions			7e(5)	6856728
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury 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
MIDWEST TRANSIT EQUIPMENT, INC. PROFIT SHARING 401(K) PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MIDWEST TRANSIT EQUIPMENT, INC.

D Employer Identification Number (EIN)
36-3033895

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

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

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 64	SERVICE PROVIDER	21475	Yes [X] No [ ]	Yes [X] No [ ]	14319	Yes [ ] No [X]

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

MORNINGSTAR INVESTMENT MANAGEMENT

36-4317381

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27	SERVICE PROVIDER	7683	Yes [X] No [ ]	Yes [ ] No [X]	14319	Yes [ ] No [X]

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

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

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
VOYA RETIREMENT INSURANCE & ANNUITY	27	14319

(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.
VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708	INVESTMENT ADVISORY (PLAN)

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MORNINGSTAR INVESTMENT MANAGEMENT	27	14319

(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.
VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708	INVESTMENT ADVISORY (PLAN)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name: FK ADVISORS

b EIN: 36-3802885

c Position: ACCOUNTING/AUDIT FIRM

d Address: 600 ACADEMY DRIVE
SUITE 140
NORTHBROOK, IL 60062

e Telephone: 847-770-6700

Explanation: CHANGE OF SERVICE PROVIDER

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
MIDWEST TRANSIT EQUIPMENT, INC. PROFIT SHARING 401(K) PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MIDWEST TRANSIT EQUIPMENT, INC.

D Employer Identification Number (EIN)
36-3033895

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: VARIABLE ANNUITY ACCOUNT D

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE AND ANNUITY 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)
71-0294708-000	P	21980661

a Name of MTIA, CCT, PSA, or 103-12 IE: MAP CONTRACT SEPARATE ACCOUNT D

b Name of sponsor of entity listed in (a): MAP CONTRACT SEPARATE ACCOUNT D

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)
71-0294708-000	P	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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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
MIDWEST TRANSIT EQUIPMENT, INC. PROFIT SHARING 401(K) PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MIDWEST TRANSIT EQUIPMENT, INC.

D Employer Identification Number (EIN)
36-3033895

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3115	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	264341	278895
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	23324950	0
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		21980661
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	6557145	8549505
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	30149551	30809061
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	30149551	30809061

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)	535398	
	(B) Participants	2a(1)(B)	891983	
	(C) Others (including rollovers)	2a(1)(C)	23445	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1450826
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	10572	
	(F) Other	2b(1)(F)	221013	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		231585
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		2118936
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		154
d Total income. Add all **income** amounts in column (b) and enter total	2d		3801501
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3112833	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		3112833
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	29158	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		29158
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3141991
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		659510
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: HBLA, CERTIFIED PUBLIC ACCOUNTANTS **(2)** EIN: 33-0155525

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		2000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	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
MIDWEST TRANSIT EQUIPMENT, INC. PROFIT SHARING 401(K) PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MIDWEST TRANSIT EQUIPMENT, INC.

D Employer Identification Number (EIN)
36-3033895

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): 71-0294708

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):

Midwest Transit Equipment, Inc.
Profit Sharing 401(k) Plan and Trust

Financial Statements
April 30, 2018 and 2017
and
Independent Auditor's Report

Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust

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HBLA
CERTIFIED PUBLIC ACCOUNTANTS, INC.

Independent Auditor's Report

To the Participants and Plan Administrator of
Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust (the Plan), which comprise the statement of net assets available for benefits as of April 30, 2018, the related statement of changes in net assets available for benefits for the year 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.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (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 Voya Retirement Insurance and Annuity Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Custodian as of and for the year ended April 30, 2018, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplemental Schedule

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) at April 30, 2018, is required by the Department of Labor'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 the supplemental schedule referred to above.

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Other Matter – April 30, 2017 Financial Statements

The financial statements of the Plan as of April 30, 2017, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Voya Retirement Insurance and Annuity Company, the Custodian of the Plan. Their report, dated November 3, 2017, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the Custodian, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the April 30, 2018 financial statements and supplemental schedule, other than that derived from the information certified by the Custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

HBKA Certified Public Accountants, Inc.

February 12, 2019

Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust
Statements of Net Assets Available for Benefits
April 30, 2018 and 2017

	2018	2017
Assets		
Investments at fair value	$ 30,530,166	$ 29,882,095
Receivables		
Employer contributions	-	3,115
Notes receivable from participants	278,895	264,341
Total receivables	278,895	267,456
Net assets available for benefits	$ 30,809,061	$ 30,149,551

See accompanying notes to financial statements and independent auditor's report.

Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust
Statements of Changes in Net Assets Available for Benefits
For the Years Ended April 30, 2018 and 2017

	2018	2017
Additions to net assets		
Investment income		
Net appreciation in fair value of investments	$ 2,118,936	$ 2,406,326
Interest income	221,013	206,861
Total investment income	2,339,949	2,613,187
Interest income on notes receivable from participants	10,572	7,565
Other income	154	-
Contributions		
Participant	891,983	874,798
Employer	535,398	565,571
Rollovers	23,445	139,635
Total contributions	1,450,826	1,580,004
Total additions	3,801,501	4,200,756
Deductions from net assets		
Benefits paid to participants	3,112,833	2,564,388
Administrative expenses	29,158	23,478
Total deductions	3,141,991	2,587,866
Increase in net assets	659,510	1,612,890
Net assets available for benefits - beginning of year	30,149,551	28,536,661
Net assets available for benefits - end of year	$ 30,809,061	$ 30,149,551

See accompanying notes to financial statements and independent auditor's report.

1. Description of the Plan

The following description of the Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust (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 plan covering substantially all employees of Midwest Transit Equipment, Inc. (the Employer and Plan Administrator). The Plan, originally established on June 1, 1991, was amended and restated in its entirety on May 1, 2014 to comply with regulatory requirements. The Plan was amended and restated again on March 13, 2018 to coincide with a change in the Plan's third-party Administrator. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Eligibility

From May 1, 2014 through March 12, 2018, employees became eligible to participate in employee deferral and employer matching contributions upon reaching age 19 and after completing three months of service. Entry dates for such contributions were the first day of the month following the date the employee met the eligibility requirements. Additionally, employees became eligible to participate in employer profit sharing contributions upon reaching age 19 and after completing a year of service, as defined in the Plan agreement. Entry dates for such contributions were the first day of the Plan year or the first day of the seventh month of the Plan year following the date the employee met the eligibility requirements.

Pursuant to an adoption agreement restatement, effective March 13, 2018, employees become eligible to participate in employee deferral, employer matching, and employer profit sharing contributions upon reaching age 19 and after completing two months of service. Entry dates for employee deferral contributions are the first day of the month following the date the employee meets the eligibility requirements. Entry dates for employer matching and employer profit sharing contributions are the first day of the Plan year or the first day of the seventh month of the Plan year following the date the employee meets the eligibility requirements.

Contributions

Each year participants may elect to defer up to 100% of eligible compensation, as defined in the Plan agreement, on a pre-tax basis, an after-tax basis (Roth 401(k)), or a combination of both. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Contributions are subject to the following Internal Revenue Service (IRS) limitations:

Calendar Year	Limit	Catch-up
2018	$ 18,500	$ 6,000
2017	$ 18,000	$ 6,000
2016	$ 18,000	$ 6,000

Participants may also contribute amounts representing distributions from other qualified retirement plans (rollover).

The Plan operates as a qualified safe harbor plan and the Employer matches 100% of the participant's deferral up to 4% of compensation. For the years ended April 30, 2018 and 2017, the Employer made safe harbor contributions of $535,398 and $565,571, respectively.

1. Description of the Plan (Continued)

Contributions (Continued)

Each year the Employer may elect to make, solely at its own discretion, matching and profit sharing contributions. Pursuant to an adoption agreement restatement, effective March 13, 2018, all participants share in the allocation of Employer matching and profit sharing contributions regardless of service completed during the Plan year or employment status of the last day of the Plan year (1,000 hours and employed on the last day of the Plan year prior to March 13, 2018). The Employer made no matching nor profit sharing contribution for the years ended April 30, 2018 and 2017.

Participant Accounts

Each participant's account is credited with the participant's and Employer's contributions (as described above), as well as allocations of Plan earnings. Participant accounts are charged with allocations of administrative expenses that are paid by the Plan and Plan losses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in participant and safe harbor contributions plus actual earnings thereon. Vesting in the Employer's discretionary contributions, plus actual earnings thereon, is based on the participant's years of service, as defined in the Plan agreement. Participants become fully vested upon attainment of early retirement age, death, or total and permanent disability while employed by the Employer. Participants also become fully vested upon termination of the Plan.

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

Notes receivable from participants

Active participants may borrow from their fund accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. New borrowings may be no more than $50,000 minus the participant's highest outstanding loan amount in the preceding twelve months. A participant may only have one loan outstanding at any time. Loan terms may not exceed five years, except for the purchase of a primary residence, for which the Plan Administrator may permit a longer repayment period. The loans are required to bear a reasonable interest rate. In practice, the interest rate is the prime rate plus 0.50%. Loans are secured by the participant's vested interest in the participant's account. Nonpayment of loans is considered a default and treated as a distribution. Principal and interest are paid ratably through payroll deductions. For the year ended April 30, 2018, interest rates on participant loans ranged from 3.25% to 5.25%. For the year ended April 30, 2017, interest rates on participant loans ranged from 3.25% to 4.25%

1. Description of the Plan (Continued)

Payment of Benefits

From May 1, 2014 through March 12, 2018, a participant or beneficiary was able to elect to receive an annuity, a joint and survivor annuity, equal installment payments, or a lump-sum amount equal to the value of the participant's vested interest in his or her account upon termination of service due to death, disability, early retirement or other severance of employment. Pursuant to an adoption agreement restatement, effective March 13, 2018, a participant or beneficiary may elect to receive equal installment payments or a lump-sum amount.

Participants may also elect to rollover their account to another tax deferred account or remain in the Plan until they are legally required to begin taking distributions. The Plan provides for early retirement upon reaching age 55 and after completing 10 years of service, as defined in the Plan agreement. The Plan also provides for hardship withdrawals if participants meet the requirements for such withdrawals as defined in the Plan agreement. The Plan Administrator may make mandatory distributions, without participant consent, following severance from employment for participants with vested account balances up to $5,000.

Investment Options

Upon enrollment in the Plan, a participant may direct employee contributions and allocable Employer contributions into any investment options that the Plan offers and may change the investment options on a daily basis.

Forfeitures

Upon termination of employment of a participant, the non-vested portion of Employer contributions is forfeited. Forfeitures are first used to pay any administrative expenses and then to reduce Employer contributions. At April 30, 2018 and 2017, forfeited non-vested account balances totaled $170,232 and $73,788, respectively.

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

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

Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan Management determines the Plan's valuation policies utilizing information provided by the investment advisor, custodian and insurance company. See Note 3 for discussion of fair value measurements.

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

2. Summary of Significant Accounting Policies (Continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of April 30, 2018 and 2017. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan agreement.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless paid by the Employer in excess of forfeitures. Expenses that are paid by the Employer are excluded from these financial statements. Such expenses include, but are not limited to, custodian, legal, and accounting fees. Fees related to the administration of notes receivable are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation of fair value of investments.

New Pronouncements

In May 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standard Update (ASU) 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent).* ASU 2015-07 removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016, and interim periods within those fiscal years. Accordingly, investments measured using the net asset value per share practical expedient have not been categorized within the fair value hierarchy. ASU 2015-07 has been applied retrospectively to all periods presented.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit. Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient.* Parts I and III are not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of Plan asset. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015. Part II of ASU 2015-12 has been applied retrospectively to all periods presented.

3. Fair Value Measurement

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

3. Fair Value Measurement (Continued)

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodology used for investments measured at fair value.

Pooled separate accounts: valued at the net asset value (NAV) of units held by the Plan at year end. The NAV, as provided by the administrator of the fund, is used as a practical expedient to estimate fair value and is based on the market value of its underlying mutual funds.

Fixed account in insurance company's general account: a stable value fund that is valued at the NAV of units of the collective trust. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it was determined to be probable that the fund would sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily.

In accordance with *Subtopic 820-10, Fair Value Measurement-Overall,* certain investments that were measured at NAV per share, using the practical expedient, have not been classified in the fair value hierarchy.

Investments Measured Using the Net Asset Value Per Share Practical Expedient

The following tables summarize investments for which fair value is measured using the NAV per share practical expedient as of April 30, 2018 and 2017. There are no practical redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

April 30, 2018	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 21,980,661	N/A	Daily	None
Insurance general account	8,549,505	N/A	Daily	None
	$ 30,530,166			

3. Fair Value Measurement (Continued)

April 30, 2017	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 23,324,950	N/A	Daily	None
Insurance general account	6,557,145	N/A	Daily	None
	$ 29,882,095			

4. Information Certified by the Plan's Custodian

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Voya Retirement Insurance and Annuity Company, the Custodian of the Plan, has certified to the completeness and accuracy of the following information which is included in the financial statements as of and for the years ended April 30, 2018 and 2017, and the supplemental schedule at April 30, 2018:

	2018	2017
Investments at fair value	$ 30,530,166	$ 29,882,095
Net appreciation in fair value of investments	2,118,936	2,406,326
Interest income	221,013	206,861
Other income	154	-

5. Party-in-Interest Transactions

The Custodian manages certain investments held by the Plan. Transactions with such investments qualify as party-in-interest transactions but are exempt from the prohibited rules of ERISA. Additionally, notes receivable from participants are considered exempt party-in-interest transactions.

6. 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 value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits. In addition, the Plan holds substantially all of its assets with one institution. In the event of the institution's failure, the Plan could be subject to losses.

7. Plan Termination

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

8. Tax Status

The Plan is a Prototype Non-standardized Profit Sharing Plan with Cash or Deferred Arrangement offered by Voya Retirement Insurance and Annuity Company. The IRS has determined and informed Voya Retirement Insurance and Annuity company by letter dated September 1, 2014 that the Plan identified above is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and Plan Management believe the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan Management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of and for the years ended April 30, 2018 and 2017, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2015.

9. Subsequent Events

Plan Management has evaluated subsequent events through February 12, 2019, the date the financial statements were available to be issued.

The Plan was amended on May 1, 2018 to change the Plan to calendar year Plan.

Supplemental Schedule

Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust
Schedule of Assets (Held at End of Year)
Form 5500, Schedule H, Line 4i
Employer ID Number 36-3033895, Plan Number 001
April 30, 2018

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	American Funds Am Balanced R6	Pooled separate account	* *	$ 826,652
	American Funds EuroPacific R6	Pooled separate account	* *	630,419
	American Funds Fdmntl Inv R6	Pooled separate account	* *	1,007,517
	American Funds Income Fnd R6	Pooled separate account	* *	4,944,688
	American Funds Nw Prspctv R6	Pooled separate account	* *	1,076,508
	BlackRock High Yield Bond Port K	Pooled separate account	* *	245,100
	BlackRock LifePath Ind 2020 Fd K	Pooled separate account	* *	5,522
	BlackRock LifePath Ind 2025 Fd K	Pooled separate account	* *	2,267,791
	BlackRock LifePath Ind 2030 Fd K	Pooled separate account	* *	13,328
	BlackRock LifePath Ind 2035 Fd K	Pooled separate account	* *	1,686,633
	BlackRock LifePath Ind 2040 Fd K	Pooled separate account	* *	325,337
	BlackRock LifePath Ind 2045 Fd K	Pooled separate account	* *	1,981,434
	BlackRock LifePath Ind 2050 Fd K	Pooled separate account	* *	128,051
	BlackRock LifePath Ind 2055 Fd K	Pooled separate account	* *	303,487
	BlackRock LifePath Ind 2060 Fd K	Pooled separate account	* *	34,402
	BlackRock LifePath Ind Ret Fd K	Pooled separate account	* *	287,270
	iShares Russell 2000 Small-Cap Idx K	Pooled separate account	* *	368,057
	iShares Russell Mid-Cap Idx Fund K	Pooled separate account	* *	447,837
	Janus Hndrsn Triton Fund N	Pooled separate account	* *	189,112
	JPMorgan Lrg Cp Growth Fnd R6	Pooled separate account	* *	1,241,810
	MassMutual Sel Md Cp Grw Fd I	Pooled separate account	* *	240,154
	MFS Value Fund R6	Pooled separate account	* *	750,107
	Nuveen Real Estate Sec Fnd R6	Pooled separate account	* *	419,019
	Oppenheimer Developing Markets F	Pooled separate account	* *	329,931
	Prudential Total Return Bond Fd Q	Pooled separate account	* *	1,226,506
	Vanguard Mid-Cap Value Index Fnd	Pooled separate account	* *	547,415
	Vanguard Sm-Cap Value Index Fnd Adm	Pooled separate account	* *	286,342
*	Voya Gov Money Mkt Fnd A	Pooled separate account	* *	170,232
				21,980,661
*	Voya Fixed Account (4062)	Insurance general account	* *	1,230,560
*	Voya Fixed Account	Insurance general account	* *	7,318,945
				8,549,505
	Total investments		-	30,530,166
*	Participant loans	Interest rates of 3.25% to 5.25%	-	278,895
	Total assets held at year end		$ -	$ 30,809,061

** Party-in-interest*
** * Historical cost information is not required for participant directed investments.*

See independent auditor's report.

Attachment to 2017 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
Midwest Transit Equipment, Inc. Profit Sharing Plan
EIN 36-3033895
Plan 001
As of April 30, 2018

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
	American Funds EuroPacific R6	Registered Investment Company		$630,419
	American Funds Nw Prspctv R6	Registered Investment Company		$1,076,508
	American Funds Income Fnd R6	Registered Investment Company		$4,944,688
	American Funds Fdmntl Inv R6	Registered Investment Company		$1,007,517
	Janus Hndr Triton Fd N	Registered Investment Company		$189,112
	Vangrd Mid-Cap Vl Indx Fnd Adm	Registered Investment Company		$547,415
	Vangrd Sm-Cap Vl Index Fnd Adm	Registered Investment Company		$286,342
	JPMorgan LgCp Grw Fnd R6	Registered Investment Company		$1,241,810
	Oppenhmr Developing Mkts Fnd I	Registered Investment Company		$329,931
	MFS Value Fund R6	Registered Investment Company		$750,107
	BlkRck High Yield Bnd Port K	Registered Investment Company		$245,100
	MssMtl Sel Md Cp Gr Fd I	Registered Investment Company		$240,154
	Nuveen Real Estate Sec Fnd R6	Registered Investment Company		$419,019
	PGIM Total Return Bond Fd R6	Registered Investment Company		$1,226,505
	American Funds Am Balancd R6	Registered Investment Company		$826,652
	iShares Russell Mid-Cap Idx K	Registered Investment Company		$447,837
	BlkRck LifePath Ind 2025 Fd K	Registered Investment Company		$2,267,791
	BlkRck LifePath Ind 2020 Fd K	Registered Investment Company		$5,522
	BlkRck LifePath Ind 2045 Fd K	Registered Investment Company		$1,981,434
	BlkRck LifePath Ind 2040 Fd K	Registered Investment Company		$325,337
	BlkRck LifePath Ind 2035 Fd K	Registered Investment Company		$1,686,633
	BlkRck LifePath Ind 2030 Fd K	Registered Investment Company		$13,328
	BlkRck LifePath Ind 2060 Fd K	Registered Investment Company		$34,402
	iShares Russell 2000 SmCp In K	Registered Investment Company		$368,057
	BlkRck LifePath Ind Ret Fd K	Registered Investment Company		$287,270
	BlkRck LifePath Ind 2050 Fd K	Registered Investment Company		$128,051
	BlkRck LifePath Ind 2055 Fd K	Registered Investment Company		$303,487
*	Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		$170,232
*	Voya Fixed Account (4062)	Insurance Company General Account		$1,230,560
*	Voya Fixed Account	Insurance Company General Account		$7,318,945
	Participant Loan Fund	Participant Loans - Rates 3.25% to 5.25%		$278,895
	TOTAL			$30,809,061

* denotes party-in-interest
Column (d) is not required as the Plan's investments are totally participant directed.

Midwest Transit Equipment, Inc.
Profit Sharing 401(k) Plan and Trust

Financial Statements
April 30, 2018 and 2017
and
Independent Auditor's Report

Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust

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HBLA
CERTIFIED PUBLIC ACCOUNTANTS, INC.

Independent Auditor's Report

To the Participants and Plan Administrator of
Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust (the Plan), which comprise the statement of net assets available for benefits as of April 30, 2018, the related statement of changes in net assets available for benefits for the year 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.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (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 Voya Retirement Insurance and Annuity Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Custodian as of and for the year ended April 30, 2018, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplemental Schedule

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) at April 30, 2018, is required by the Department of Labor'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 the supplemental schedule referred to above.

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Other Matter – April 30, 2017 Financial Statements

The financial statements of the Plan as of April 30, 2017, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Voya Retirement Insurance and Annuity Company, the Custodian of the Plan. Their report, dated November 3, 2017, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the Custodian, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the April 30, 2018 financial statements and supplemental schedule, other than that derived from the information certified by the Custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

HBKA Certified Public Accountants, Inc.

February 12, 2019

Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust
Statements of Net Assets Available for Benefits
April 30, 2018 and 2017

	2018	2017
Assets		
Investments at fair value	$ 30,530,166	$ 29,882,095
Receivables		
Employer contributions	-	3,115
Notes receivable from participants	278,895	264,341
Total receivables	278,895	267,456
Net assets available for benefits	$ 30,809,061	$ 30,149,551

See accompanying notes to financial statements and independent auditor's report.

Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust
Statements of Changes in Net Assets Available for Benefits
For the Years Ended April 30, 2018 and 2017

	2018	2017
Additions to net assets		
Investment income		
Net appreciation in fair value of investments	$ 2,118,936	$ 2,406,326
Interest income	221,013	206,861
Total investment income	2,339,949	2,613,187
Interest income on notes receivable from participants	10,572	7,565
Other income	154	-
Contributions		
Participant	891,983	874,798
Employer	535,398	565,571
Rollovers	23,445	139,635
Total contributions	1,450,826	1,580,004
Total additions	3,801,501	4,200,756
Deductions from net assets		
Benefits paid to participants	3,112,833	2,564,388
Administrative expenses	29,158	23,478
Total deductions	3,141,991	2,587,866
Increase in net assets	659,510	1,612,890
Net assets available for benefits - beginning of year	30,149,551	28,536,661
Net assets available for benefits - end of year	$ 30,809,061	$ 30,149,551

See accompanying notes to financial statements and independent auditor's report.

1. Description of the Plan

The following description of the Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust (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 plan covering substantially all employees of Midwest Transit Equipment, Inc. (the Employer and Plan Administrator). The Plan, originally established on June 1, 1991, was amended and restated in its entirety on May 1, 2014 to comply with regulatory requirements. The Plan was amended and restated again on March 13, 2018 to coincide with a change in the Plan's third-party Administrator. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Eligibility

From May 1, 2014 through March 12, 2018, employees became eligible to participate in employee deferral and employer matching contributions upon reaching age 19 and after completing three months of service. Entry dates for such contributions were the first day of the month following the date the employee met the eligibility requirements. Additionally, employees became eligible to participate in employer profit sharing contributions upon reaching age 19 and after completing a year of service, as defined in the Plan agreement. Entry dates for such contributions were the first day of the Plan year or the first day of the seventh month of the Plan year following the date the employee met the eligibility requirements.

Pursuant to an adoption agreement restatement, effective March 13, 2018, employees become eligible to participate in employee deferral, employer matching, and employer profit sharing contributions upon reaching age 19 and after completing two months of service. Entry dates for employee deferral contributions are the first day of the month following the date the employee meets the eligibility requirements. Entry dates for employer matching and employer profit sharing contributions are the first day of the Plan year or the first day of the seventh month of the Plan year following the date the employee meets the eligibility requirements.

Contributions

Each year participants may elect to defer up to 100% of eligible compensation, as defined in the Plan agreement, on a pre-tax basis, an after-tax basis (Roth 401(k)), or a combination of both. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Contributions are subject to the following Internal Revenue Service (IRS) limitations:

Calendar Year	Limit	Catch-up
2018	$ 18,500	$ 6,000
2017	$ 18,000	$ 6,000
2016	$ 18,000	$ 6,000

Participants may also contribute amounts representing distributions from other qualified retirement plans (rollover).

The Plan operates as a qualified safe harbor plan and the Employer matches 100% of the participant's deferral up to 4% of compensation. For the years ended April 30, 2018 and 2017, the Employer made safe harbor contributions of $535,398 and $565,571, respectively.

1. Description of the Plan (Continued)

Contributions (Continued)

Each year the Employer may elect to make, solely at its own discretion, matching and profit sharing contributions. Pursuant to an adoption agreement restatement, effective March 13, 2018, all participants share in the allocation of Employer matching and profit sharing contributions regardless of service completed during the Plan year or employment status of the last day of the Plan year (1,000 hours and employed on the last day of the Plan year prior to March 13, 2018). The Employer made no matching nor profit sharing contribution for the years ended April 30, 2018 and 2017.

Participant Accounts

Each participant's account is credited with the participant's and Employer's contributions (as described above), as well as allocations of Plan earnings. Participant accounts are charged with allocations of administrative expenses that are paid by the Plan and Plan losses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in participant and safe harbor contributions plus actual earnings thereon. Vesting in the Employer's discretionary contributions, plus actual earnings thereon, is based on the participant's years of service, as defined in the Plan agreement. Participants become fully vested upon attainment of early retirement age, death, or total and permanent disability while employed by the Employer. Participants also become fully vested upon termination of the Plan.

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

Notes receivable from participants

Active participants may borrow from their fund accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. New borrowings may be no more than $50,000 minus the participant's highest outstanding loan amount in the preceding twelve months. A participant may only have one loan outstanding at any time. Loan terms may not exceed five years, except for the purchase of a primary residence, for which the Plan Administrator may permit a longer repayment period. The loans are required to bear a reasonable interest rate. In practice, the interest rate is the prime rate plus 0.50%. Loans are secured by the participant's vested interest in the participant's account. Nonpayment of loans is considered a default and treated as a distribution. Principal and interest are paid ratably through payroll deductions. For the year ended April 30, 2018, interest rates on participant loans ranged from 3.25% to 5.25%. For the year ended April 30, 2017, interest rates on participant loans ranged from 3.25% to 4.25%

1. Description of the Plan (Continued)

Payment of Benefits

From May 1, 2014 through March 12, 2018, a participant or beneficiary was able to elect to receive an annuity, a joint and survivor annuity, equal installment payments, or a lump-sum amount equal to the value of the participant's vested interest in his or her account upon termination of service due to death, disability, early retirement or other severance of employment. Pursuant to an adoption agreement restatement, effective March 13, 2018, a participant or beneficiary may elect to receive equal installment payments or a lump-sum amount.

Participants may also elect to rollover their account to another tax deferred account or remain in the Plan until they are legally required to begin taking distributions. The Plan provides for early retirement upon reaching age 55 and after completing 10 years of service, as defined in the Plan agreement. The Plan also provides for hardship withdrawals if participants meet the requirements for such withdrawals as defined in the Plan agreement. The Plan Administrator may make mandatory distributions, without participant consent, following severance from employment for participants with vested account balances up to $5,000.

Investment Options

Upon enrollment in the Plan, a participant may direct employee contributions and allocable Employer contributions into any investment options that the Plan offers and may change the investment options on a daily basis.

Forfeitures

Upon termination of employment of a participant, the non-vested portion of Employer contributions is forfeited. Forfeitures are first used to pay any administrative expenses and then to reduce Employer contributions. At April 30, 2018 and 2017, forfeited non-vested account balances totaled $170,232 and $73,788, respectively.

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

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

Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan Management determines the Plan's valuation policies utilizing information provided by the investment advisor, custodian and insurance company. See Note 3 for discussion of fair value measurements.

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

2. Summary of Significant Accounting Policies (Continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of April 30, 2018 and 2017. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan agreement.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless paid by the Employer in excess of forfeitures. Expenses that are paid by the Employer are excluded from these financial statements. Such expenses include, but are not limited to, custodian, legal, and accounting fees. Fees related to the administration of notes receivable are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation of fair value of investments.

New Pronouncements

In May 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standard Update (ASU) 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent).* ASU 2015-07 removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016, and interim periods within those fiscal years. Accordingly, investments measured using the net asset value per share practical expedient have not been categorized within the fair value hierarchy. ASU 2015-07 has been applied retrospectively to all periods presented.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit. Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient.* Parts I and III are not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of Plan asset. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015. Part II of ASU 2015-12 has been applied retrospectively to all periods presented.

3. Fair Value Measurement

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

3. Fair Value Measurement (Continued)

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodology used for investments measured at fair value.

Pooled separate accounts: valued at the net asset value (NAV) of units held by the Plan at year end. The NAV, as provided by the administrator of the fund, is used as a practical expedient to estimate fair value and is based on the market value of its underlying mutual funds.

Fixed account in insurance company's general account: a stable value fund that is valued at the NAV of units of the collective trust. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it was determined to be probable that the fund would sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily.

In accordance with *Subtopic 820-10, Fair Value Measurement-Overall,* certain investments that were measured at NAV per share, using the practical expedient, have not been classified in the fair value hierarchy.

Investments Measured Using the Net Asset Value Per Share Practical Expedient

The following tables summarize investments for which fair value is measured using the NAV per share practical expedient as of April 30, 2018 and 2017. There are no practical redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

April 30, 2018	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 21,980,661	N/A	Daily	None
Insurance general account	8,549,505	N/A	Daily	None
	$ 30,530,166			

3. Fair Value Measurement (Continued)

April 30, 2017	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 23,324,950	N/A	Daily	None
Insurance general account	6,557,145	N/A	Daily	None
	$ 29,882,095			

4. Information Certified by the Plan's Custodian

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Voya Retirement Insurance and Annuity Company, the Custodian of the Plan, has certified to the completeness and accuracy of the following information which is included in the financial statements as of and for the years ended April 30, 2018 and 2017, and the supplemental schedule at April 30, 2018:

	2018	2017
Investments at fair value	$ 30,530,166	$ 29,882,095
Net appreciation in fair value of investments	2,118,936	2,406,326
Interest income	221,013	206,861
Other income	154	-

5. Party-in-Interest Transactions

The Custodian manages certain investments held by the Plan. Transactions with such investments qualify as party-in-interest transactions but are exempt from the prohibited rules of ERISA. Additionally, notes receivable from participants are considered exempt party-in-interest transactions.

6. 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 value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits. In addition, the Plan holds substantially all of its assets with one institution. In the event of the institution's failure, the Plan could be subject to losses.

7. Plan Termination

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

8. Tax Status

The Plan is a Prototype Non-standardized Profit Sharing Plan with Cash or Deferred Arrangement offered by Voya Retirement Insurance and Annuity Company. The IRS has determined and informed Voya Retirement Insurance and Annuity company by letter dated September 1, 2014 that the Plan identified above is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and Plan Management believe the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan Management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of and for the years ended April 30, 2018 and 2017, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2015.

9. Subsequent Events

Plan Management has evaluated subsequent events through February 12, 2019, the date the financial statements were available to be issued.

The Plan was amended on May 1, 2018 to change the Plan to calendar year Plan.

Supplemental Schedule

Midwest Transit Equipment, Inc. Profit Sharing 401(k) Plan and Trust
Schedule of Assets (Held at End of Year)
Form 5500, Schedule H, Line 4i
Employer ID Number 36-3033895, Plan Number 001
April 30, 2018

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	American Funds Am Balanced R6	Pooled separate account	* *	$ 826,652
	American Funds EuroPacific R6	Pooled separate account	* *	630,419
	American Funds Fdmntl Inv R6	Pooled separate account	* *	1,007,517
	American Funds Income Fnd R6	Pooled separate account	* *	4,944,688
	American Funds Nw Prspctv R6	Pooled separate account	* *	1,076,508
	BlackRock High Yield Bond Port K	Pooled separate account	* *	245,100
	BlackRock LifePath Ind 2020 Fd K	Pooled separate account	* *	5,522
	BlackRock LifePath Ind 2025 Fd K	Pooled separate account	* *	2,267,791
	BlackRock LifePath Ind 2030 Fd K	Pooled separate account	* *	13,328
	BlackRock LifePath Ind 2035 Fd K	Pooled separate account	* *	1,686,633
	BlackRock LifePath Ind 2040 Fd K	Pooled separate account	* *	325,337
	BlackRock LifePath Ind 2045 Fd K	Pooled separate account	* *	1,981,434
	BlackRock LifePath Ind 2050 Fd K	Pooled separate account	* *	128,051
	BlackRock LifePath Ind 2055 Fd K	Pooled separate account	* *	303,487
	BlackRock LifePath Ind 2060 Fd K	Pooled separate account	* *	34,402
	BlackRock LifePath Ind Ret Fd K	Pooled separate account	* *	287,270
	iShares Russell 2000 Small-Cap Idx K	Pooled separate account	* *	368,057
	iShares Russell Mid-Cap Idx Fund K	Pooled separate account	* *	447,837
	Janus Hndrsn Triton Fund N	Pooled separate account	* *	189,112
	JPMorgan Lrg Cp Growth Fnd R6	Pooled separate account	* *	1,241,810
	MassMutual Sel Md Cp Grw Fd I	Pooled separate account	* *	240,154
	MFS Value Fund R6	Pooled separate account	* *	750,107
	Nuveen Real Estate Sec Fnd R6	Pooled separate account	* *	419,019
	Oppenheimer Developing Markets F	Pooled separate account	* *	329,931
	Prudential Total Return Bond Fd Q	Pooled separate account	* *	1,226,506
	Vanguard Mid-Cap Value Index Fnd	Pooled separate account	* *	547,415
	Vanguard Sm-Cap Value Index Fnd Adm	Pooled separate account	* *	286,342
*	Voya Gov Money Mkt Fnd A	Pooled separate account	* *	170,232
				21,980,661
*	Voya Fixed Account (4062)	Insurance general account	* *	1,230,560
*	Voya Fixed Account	Insurance general account	* *	7,318,945
				8,549,505
	Total investments		-	30,530,166
*	Participant loans	Interest rates of 3.25% to 5.25%	-	278,895
	Total assets held at year end		$ -	$ 30,809,061

** Party-in-interest*
** * Historical cost information is not required for participant directed investments.*

See independent auditor's report.