

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2018 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u>			
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.)	
	☒ 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:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program	
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>101</u>
		1c	Effective date of plan <u>01/01/1992</u>
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) <u>TRANSDEV SERVICES INC.</u> <u>223 W. MEADOWVIEW ROAD</u> <u>GREENSBORO, NC 27406</u>	2b	Employer Identification Number (EIN) <u>52-1493194</u>
		2c	Plan Sponsor's telephone number <u>336-373-2451</u>
		2d	Business code (see instructions) <u>485110</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2019	ANDREW DYBEL
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2018)
v. 171027

3a Plan administrator's name and address ☐ Same as Plan Sponsor TRANSDEV SERVICES, INC. 223 W. MEADOWVIEW ROAD GREENSBORO, NC 27406		3b Administrator's EIN 52-1493194 3c Administrator's telephone number 336-373-2451
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 ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 208
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) 137
a(2) Total number of active participants at the end of the plan year		6a(2) 141
b Retired or separated participants receiving benefits.....		6b 5
c Other retired or separated participants entitled to future benefits		6c 69
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 215
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 5
f Total. Add lines 6d and 6e		6f 220
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 11
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A		
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) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 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 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018	
A Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 101
C Plan sponsor's name as shown on line 2a of Form 5500 TRANSDEV SERVICES INC.	D Employer Identification Number (EIN) 52-1493194

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.
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1 Coverage Information:

(a) Name of insurance carrier ING LIFE INSURANCE AND ANNUITY COMPANY
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(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	MH3698	220	01/01/2018	12/31/2018

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 22019	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid COMPUPAY INSURANCE & BROKERAGE SERV STE 345, 415 DUKE DR FRANKLIN, TN 37067
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
22019	0	SERVICE FEE	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	

(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	239742
5 Current value of plan's interest under this contract in separate accounts at year end	5	4926978

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b Balance at the end of the previous year.....	7b	191228
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c Additions: (1) Contributions deposited during the year	7c(1)	40300	
(2) Dividends and credits	7c(2)	8548	
(3) Interest credited during the year	7c(3)		
(4) Transferred from separate account.....	7c(4)		
(5) Other (specify below)	7c(5)		

(6) Total additions.....	7c(6)	48848
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d Total of balance and additions (add lines 7b and 7c(6))	7d	240076
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	334	
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account.....	7e(3)		
(4) Other (specify below)	7e(4)		

(5) Total deductions.....	7e(5)	334
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	239742
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))	9a(4)		0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))	9b(3)		0
(4) Claims charged	9b(4)		
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention	9c(1)(H)		0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)	9c(2)		
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. ▶

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2018</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 101
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TRANSDEV SERVICES INC.	D Employer Identification Number (EIN) 52-1493194
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2018			
2	Assets:			
a	Market value.....	2a	4805560	
b	Actuarial value	2b	4421564	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	0	0	0
b	For terminated vested participants	69	1814667	1814667
c	For active participants	137	3816685	4218833
d	Total	206	5631352	6033500
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.89 %	
6	Target normal cost	6	409818	

Statement by Enrolled Actuary	
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.	
SIGN HERE	
BRIAN EVITTS	Signature of actuary
CBIZ RETIREMENT PLAN SERVICES	Type or print name of actuary
1845 WALNUT STREET SUITE 1400 PHILADELPHIA, PA 19103	Firm name
	Address of the firm
	10/11/2019
	Date
	17-05995
	Most recent enrollment number
	215-825-4027
	Telephone number (including area code)

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1191
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	1191
10 Interest on line 9 using prior year's actual return of <u>16.96</u> %	0	202
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		73671
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.10</u> %		4494
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		78165
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1393

Part III Funding Percentages

14 Funding target attainment percentage	14	73.26%
15 Adjusted funding target attainment percentage	15	80.04%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	83.35%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/08/2018	150000	0			
04/13/2018	95000	0			
07/13/2018	230000	0			
10/15/2018	236000	0			
Totals ▶			18(b)	711000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	692119

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 3.92%	2nd segment: 5.52%	3rd segment: 6.29%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute
	Current regulation:	☐ Prescribed - combined	☐ Prescribed - separate	☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	409818	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	1613329	282188	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	692006	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	692006	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	692119	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	113	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	☐ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2018
		This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ▶	101
C Plan sponsor's name as shown on line 2a of Form 5500 TRANSDEV SERVICES INC.	D Employer Identification Number (EIN) 52-1493194	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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--

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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)

(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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2018</div> This Form is Open to Public Inspection.
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>101</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>TRANSDEV SERVICES INC.</u>	D Employer Identification Number (EIN) <u>52-1493194</u>	

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: MAP CONTRACT SEPARATE ACCOUNT D

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE AND ANNUITY CO

c EIN-PN <u>71-0294708-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4926978</u>
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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)
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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)
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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)
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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)
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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)
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning **01/01/2018** and ending **12/31/2018**

A Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ► 101
C Plan sponsor's name as shown on line 2a of Form 5500 TRANSDEV SERVICES INC.	D Employer Identification Number (EIN) 52-1493194

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)	95000	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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	4520891	4926978
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	191228	239742
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	4807119	5166720

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4807119	5166720
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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)	711000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		711000
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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)		-351960
(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		8548
d Total income. Add all income amounts in column (b) and enter total	2d		367588

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7987	
(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)		7987
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)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		7987

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		359601
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) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: CHERRY BEKAERT LLP

(2) EIN: 56-0574444

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:

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.).....

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.)

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☒ Yes ☐ No ☐ Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4179221. (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 2018 This Form is Open to Public Inspection.
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TRANSDEV SERVICES INC.</u>	D Employer Identification Number (EIN) <u>52-1493194</u>

Part I	Distributions
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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	<u>0</u>
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): <u>71-0294708</u>		
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	<u>0</u>

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.)
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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.
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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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2018
v. 171027

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): _____

- 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

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****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

b The corresponding number for the second preceding plan year

15a**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

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

16a**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):

**ATC/VANCOM OF NORTH
CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN**

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

As of and for the Years Ended December 31, 2018 and 2017

And Report of Independent Auditor

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES’ RETIREMENT PLAN
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Note: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Report of Independent Auditor

To the Board of Trustees
ATC/Vancom of North Carolina, Inc.
Greensboro Employees' Retirement Plan
Greensboro, North Carolina

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ATC/Vancom of North Carolina, Inc. Greensboro Employees' Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2018 and 2017, and the related statements of changes in net assets available for benefits – modified cash basis for the years then ended, and the related notes to the financial statements – modified cash basis.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is also responsible for 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 our audits. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Voya Retirement Insurance and Annuity Company, the "custodian" of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the custodian as of December 31, 2018 and 2017 and for the years then ended, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental schedules, Schedule of Assets (Held at End of Year) – Form 5500, Schedule H, Part IV, Line 4i as of December 31, 2018, and Schedule of Reportable Transactions – Form 5500, Schedule H, Part IV, Line 4j for the year ended December 31, 2018, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance with the DOL's Rules and Regulations

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

A handwritten signature in cursive script that reads "Cheryl Belant LLP".

Raleigh, North Carolina
October 7, 2019

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS –
MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

	2018	2017
ASSETS		
Investments at fair value	\$ 4,926,978	\$ 4,520,891
Annuity contract at contract value	239,742	191,228
Net Assets Available for Benefits	<u>\$ 5,166,720</u>	<u>\$ 4,712,119</u>

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS –
MODIFIED CASH BASIS

YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
Additions to net assets attributed to:		
Investment Income (Loss):		
Net (depreciation) appreciation in fair value of investments	\$ (351,960)	\$ 724,874
Interest income	8,548	7,798
Total Investment (Loss) Income	(343,412)	732,672
Employer contributions	806,000	580,000
Total Additions	462,588	1,312,672
Deductions from net assets attributed to:		
Benefits paid to participants	7,987	1,165,065
Total Deductions	7,987	1,165,065
Net increase in net assets available for benefits	454,601	147,607
Net assets available for benefits, beginning of year	4,712,119	4,564,512
Net assets available for benefits, end of year	<u>\$ 5,166,720</u>	<u>\$ 4,712,119</u>

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 1—Description of the Plan

The following description of the ATC/Vancom of North Carolina, Inc. Greensboro Employees' Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General – The Plan is a defined benefit pension plan, established on January 1, 1992 and, prior to July 1, 2012, covered substantially all employees of ATC/Vancom, Inc. (the "Company" or "Employer"), excluding leased employees and any employees not employed at the Greensboro location. Effective January 1, 2012, the Plan was amended in its entirety and restated. In addition, effective July 1, 2012, the Plan was further amended to provide that no employees hired or re-hired on or after July 1, 2012 will be eligible to participate in the Plan, and that no employee shall accrue additional benefits under the Plan after June 30, 2012, except for employees covered by a collective bargaining agreement that provides for such participation in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

In accordance with a service agreement (the "Agreement"), effective on October 1, 2004, between the Company and the Greensboro Transit Authority, the Company has been engaged to provide management services for the operation of transit systems for the City of Greensboro, North Carolina (the "City"). In accordance with the Agreement, among other things, the Company shall be responsible for maintaining the Plan that was transferred from the previous contractor at the beginning of the Agreement term and assumes no future liability at the end of the Agreement term (i.e., December 31, 2018) provided that sound conservative management practices were exercised in the funding and administration of the Plan. The City shall remain responsible for any unfunded pension liability if it is determined through an actuarial study performed by the City's actuary that the Company's contributions and the Plan's investments for the time the Company maintained the Plan were consistent with sound, conservative management practices.

Plan Administration – The Plan is administered by the Company. The Plan's assets are maintained by Voya Retirement Insurance and Annuity Company (the "custodian" or "Voya"). The Plan's recordkeeping services and maintenance of participant account records, as well as actuarial services are managed by CBIZ Benefits & Insurance Services, Inc.

Participation – Employees, among other requirements, must have attained the age of 21 and completed three months of service to participate in the Plan.

Contributions – Under the Plan, no contributions shall be required from any participant. The Employer shall pay to the Plan from time to time such contribution amounts in cash as the Employer shall determine to be necessary to provide the benefits under the Plan determined by the application of accepted actuarial methods and assumptions. The methods of funding shall be consistent with Plan objectives and the compliance requirements of ERISA.

Benefit Payments – Unless otherwise elected, a participant who is married on the annuity starting date shall receive the value of the participant's benefits in the form of a joint and survivor annuity. The joint and survivor annuity is an annuity that commences immediately and shall be the actuarial equivalent of a single life annuity and, following the participant's death, continue to the spouse during the spouses lifetime at a rate equal to 50% of the rate at which such benefits were payable to the participant. The participant may, without spousal consent, elect to receive a smaller annuity benefit (i.e., 50%) with continuation payments to the spouse at a rate of 75% or 100% of the rate payable to the participant during the participant's lifetime. Unless otherwise elected, an unmarried participant shall receive the value of such participant's benefits in the form of a life annuity, and a vested participant who dies before the annuity starting date and who has a surviving spouse shall have the death benefit paid to the surviving spouse in the form of a pre-retirement survivor annuity.

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 1—Description of the Plan (continued)

Normal Retirement Age and Benefits – Normal retirement age is the first day of the month coinciding with or next following the participant's 65th birthday. Upon participant's attaining normal retirement age, the participant shall become fully vested in their normal retirement benefit. The participant's normal retirement benefit is based on the formula equal to 2% of such participant's average monthly five year compensation multiplied by the participant's total number of years of service (up to a maximum of 30 years), offset by 0.75% of final three year average compensation not in excess of one-twelfth of covered compensation multiplied by the participant's total number of years in service (up to a maximum of 30 years). The normal retirement benefit payable to a participant shall be based on a monthly pension commencing on the participant's retirement date and continuing for life.

Early Retirement Date and Benefits – Upon the participant's election, the early retirement date is the first day of the month (prior to the normal retirement date) coinciding with or following the date on which a participant or former participant attains age 55 and has completed at least 10 years of service (early retirement age) with the Employer. A participant shall become fully vested upon satisfying this requirement if still employed at early retirement age. Prior to January 1, 2012, the participant's early retirement benefit was equal to the greater of (1) the participant's accrued benefit reduced by $\frac{1}{2}$ of 1% for each month the participant's early retirement date preceded the participant's 65th birthday, or (2) the actuarial equivalent of the participant's accrued benefit if such benefit was distributed in a form other than non-decreasing life annuity payable for a period not less than the life of such participant. As of January 1, 2012 and thereafter, the participant's early retirement benefit was equal to the greater of (1) the participant's accrued benefit reduced by $\frac{1}{2}$ of 1% for each of the first five years and $\frac{1}{2}$ of 1% for each of the next five years and reduced actuarially for each additional year thereafter that the first day of the month the participant's early retirement benefit commences precedes the participant's 65th birthday, or (2) the actuarial equivalent of the participant's accrued benefit if such benefit is distributed in a form other than non-decreasing life annuity payable for a period not less than the life of such participant.

Disability Retirement Benefits – If a participant becomes totally and permanently disabled prior to retirement or separation from service, and such condition continues for a period of six consecutive months and by reason thereof such participant's status as an employee ceases, then the disabled participant shall be entitled to receive benefits without regard to age and service requirements. The benefit payable shall be computed as of the anniversary date subsequent to termination of employment. In the event of the terminated participant's total and permanent disability subsequent to termination of employment, the terminated participant shall receive the actuarial equivalent of such terminated participant's vested accrued benefit as though the terminated participant had retired.

Death Benefits – The death benefit provided shall be the minimum spouse death benefit which is the death benefit for a vested married participant payable in the form of a pre-retirement survivor annuity. No death benefits shall be payable in the case of an unmarried participant or unmarried former participant who dies prior to such participant's retirement date.

Vesting – The vested portion of any participant shall be a percentage of the participant's accrued benefit determined on the basis of the participant's number of years of service. The percentage for service years less than five and five years or more is 0% and 100%, respectively.

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 2—Summary of significant accounting policies

Basis of Accounting – The Plan's financial statements and supplemental schedules are presented using the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America ("U.S. GAAP"). Under this method, contributions are recorded when received rather than when they are earned and expenses are recognized when paid rather than when obligations are incurred.

Administrative Expenses – All costs of administering the Plan are borne by the Company.

Investment Valuation – Investments are reported at fair value, except for its benefit-responsive investment contract, which is valued at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investment contracts held by a defined benefit pension are required to be reported at contract value. Contract value is the relevant measure attribute for that portion of the net assets available for benefits of a defined benefit pension plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

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

Benefits Paid to Participants – Benefits are recorded when they have been processed and paid by the Plan.

Actuarial Present Value of Accumulated Plan Benefits – Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable to the services employees have rendered as determined under the Plan's provisions. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of deceased employees, and (c) active eligible employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries and accumulated plan benefits for active employees are based on the employee's pension equity percentage based on the employee's age and final earnings. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Use of Estimates – The preparation of financial statements on the modified cash basis requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of changes in net assets during the reporting period. Such estimates include those regarding fair value of investments and accumulated benefit obligations. Actual results could differ from those estimates.

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 3—Information certified by the Plan's custodian (unaudited)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Voya, the custodian, has certified that the following data included in the accompanying financial statements and supplemental schedules are complete and accurate:

- Investments at fair value as shown in the statements of net assets available for benefits as of December 31, 2018 and 2017.
- Annuity contract at contract value as shown in the statements of net assets available for benefits as of December 31, 2018 and 2017.
- Net appreciation (depreciation) in fair value of investments and interest income as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2018 and 2017.
- Schedule of assets (held at end of year) as of December 31, 2018.
- Schedule of reportable transactions for the year ended December 31, 2018.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Note 4—Fair value of financial investments

U.S. GAAP defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 4—Fair value of financial investments (continued)

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodology used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Pooled Separate Accounts – These investments are public investment vehicles valued at the net asset value ("NAV") of units of a trust. 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 value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Transactions (purchases and sales) may occur daily. Investments measured at fair value based on the NAV practical expedient are excluded from the fair value hierarchy.

The Plan believes its valuation methods are appropriate and consistent with those of other market participants; however, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Below are the Plan's financial instruments as of December 31, 2018 and 2017, carried at fair value on a recurring basis by the fair value hierarchy levels described above:

As of December 31, 2018				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Other **
				Total Fair Value
Pooled separate accounts*	\$ -	\$ -	\$ -	\$ 4,926,978
				\$ 4,926,978
As of December 31, 2017				
Pooled separate accounts*	\$ -	\$ -	\$ -	\$ 4,520,891
				\$ 4,520,891

* Amounts are unaudited. See Note 3.

** Investments that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits. There are no unfunded commitments, redemption frequency is allowed daily and there is no redemption notice period.

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 5—Annuity contract

Voya Fixed Account is a fixed income investment option available through an annuity contract issued by Voya and is included in the statements of net assets available for benefits at contract value. The Voya Fixed Account guarantees a minimum rate of interest of 1% which, once credited, becomes part of the principal and the investment grows through compound interest. All assets invested in this account are credited with the most current portfolio rate.

The Voya Fixed Account guarantees principal and a minimum guaranteed interest rate for the life of the contract, as well as featuring two declared interest rates: a current rate, determined at least monthly, and a guaranteed minimum floor rate declared for a defined period - currently one calendar year. The guaranteed minimum floor rate may change after the defined period, but it will never be lower than the minimum guaranteed interest rate, as noted above. The current rate, the guaranteed minimum floor rate, and the minimum guaranteed interest rate are expressed as annual effective yields. Taking the effect of compounding into account, the interest credited to the account daily yields the then current credited rate. The interest rate guarantees under the account are backed by Voya's claims-paying ability.

Contract value is determined by discounting the future cash flows value calculated using appropriate risk-adjustment market discount rates which correlates closely with the Voya Fixed Account historical credit rating. The account value of the Voya Fixed Account equals the accumulated cash contributions, interest credited to the Plan's contracts, and transfers (if any), less any withdrawals and transfers (if any). During the first contract year only, the Voya Fixed Account market value adjustment will be 1.00, and thus no market value adjustment, positive or negative, will be applied.

Note 6—Actuarial present value of accumulated Plan benefits

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service that employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The accumulated Plan benefits for active employees who have met the Plan's eligibility requirements are based on their average compensation determined by using the average annual compensation of a participant during the five consecutive calendar years within the last ten calendar years of employment producing the highest such average on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated Plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The computations of the actuarial present value of accumulated Plan benefits were made as of January 1, 2018 and 2017.

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 6—Actuarial present value of accumulated Plan benefits (continued)

The significant actuarial assumptions used in the valuations as of January 1, 2018 and 2017, were:

Actuarial cost method	Standard unit credit cost method
Mortality rate	MP-2018 and RP-2017, respectively
Retirement age	Normal retirement age 65
Interest rate	7.50% and 6.10%, respectively

Had the valuation been performed as of December 31, there would be no material differences.

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

The actuarial present value of accumulated Plan benefits as of January 1 is as follows:

	2018	2017
Vested Benefits:		
Participants entitled to deferred benefits	\$ 1,477,448	\$ 1,101,034
Other participants	3,114,073	2,924,011
Total Vested Benefits	4,591,521	4,025,045
Non vested benefits	324,799	67,376
Total actuarial present value of accumulated plan benefits	<u>\$ 4,916,320</u>	<u>\$ 4,092,421</u>

The actuarial present value of accumulated Plan benefits increased as follows for the years ended January 1, 2018 and 2017:

	Year Ended December 31,	2017
	2018	2017
Actuarial present value of accumulated plan benefits at beginning of year	\$ 4,092,421	\$ 3,809,940
Increase (decrease) was attributable to:		
Benefits paid	(1,165,065)	(887,500)
Additional benefits earned including experience gains and losses	960,103	917,517
Interest	263,242	252,464
Change in assumptions	765,619	-
Total vested benefits	823,899	282,481
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 4,916,320</u>	<u>\$ 4,092,421</u>

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 7—Funding policy

In accordance with the minimum funding requirements of ERISA, the Company was required to make minimum contributions in the amount of \$692,006 and \$580,220 for the years ended December 31, 2018 and 2017, respectively. Any contributions by the Company are intended to fund the Plan at an amount sufficient to prevent the Plan from having an accumulated funding deficiency as of the end of the Plan year. The Company's contributions for the years ended December 31, 2018 and 2017 exceeded the minimum funding requirements and were in line with the minimum funding requirements, respectively.

Note 8—Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the Plan document.

During the Agreement term, the Company is not allowed to discontinue its contributions or terminate the Plan. If the City terminates the Plan, participants become 100% vested in the benefits accrued to the date of such termination. In the event the Plan terminates and the net assets are not sufficient to meet all the benefit obligations, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (1) Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire prior to that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- (2) Other vested benefits insured by the Pension Benefit Guaranty Corporation (the "PBGC") up to the applicable limitations (discussed below).
- (3) All other vested benefits in excess of the amounts insured by the PBGC.
- (4) All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency of the Plan's net assets to provide for accumulated benefit obligations at the time of termination and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 9—Tax status

The Plan adopted a Volume Submitter Profit Sharing Plan which received a favorable opinion letter from the Internal Revenue Service ("IRS") on March 31, 2010, which stated that the Volume Submitter Profit Sharing Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has not received a determination letter specific to the Plan itself, and the Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and has no income subject to business income tax and, therefore, the Plan and related trust continue to be tax-exempt. Required nondiscrimination testing, as applicable, has been completed for the Plan, and any excess deferrals or contributions have been disposed of in accordance with regulations.

U.S. GAAP require Plan management to reevaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more than 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 December 31, 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) 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.

Note 10—Risks and uncertainties

The Plan invests in various investment securities which are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the fair value of investments in the near term could materially affect the amounts reported in the financial statements – modified cash basis.

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the financial statements – modified cash basis.

Note 11—Party-in-interest transactions

Plan investments and the related transactions as of and for the years ended December 31, 2018 and 2017, were in investment funds managed by the custodian. While these transactions qualify as party-in-interest transactions, they are expressly exempted from the prohibited transaction rule. Fees paid during the year for accounting and other services rendered by parties-in-interest were based on customary and reasonable rates for such services.

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2018 AND 2017

Note 12—Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31:

	2018	2017
Net assets available for benefits per the financial statements	\$ 5,166,720	\$ 4,712,119
Add employer contributions receivable	-	95,000
Net assets per Form 5500	<u>\$ 5,166,720</u>	<u>\$ 4,807,119</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31:

	2018	2017
Net increase in net assets available for benefits per the financial statements	\$ 454,601	\$ 147,607
Add change in employer contributions receivable	(95,000)	95,000
Net income per Form 5500	<u>\$ 359,601</u>	<u>\$ 242,607</u>

Note 13—Subsequent events

In September 2018, the Company was notified that the contract with the City of Greensboro to provide management services for the operation of their transit systems will not be renewed past December 31, 2018. The Company will provide services until December 31, 2018. As a result, effective January 1, 2019, the Plan and the employees were transferred to Keolis. The Plan's management evaluated subsequent events through October 7, 2019 in connection with the preparation of these financial statements, which is the date that the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FORM 5500, SCHEDULE H, PART IV, LINE 4i
EIN: 36-4119560; PLAN NUMBER: 101

DECEMBER 31, 2018

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
*	Voya Growth and Income Portfolio I	Pooled Separate Accounts	\$ 2,015,876	\$ 3,781,303
*	Voya Balanced Portfolio I	Pooled Separate Accounts	895,484	1,144,092
*	Voya Money Market Portfolio I	Pooled Separate Accounts	1,814	1,583
			2,913,174	4,926,978
*	Voya Fixed Account	Guaranteed Interest Account	185,700	239,742
	Total Assets Held at End of Year		<u>\$ 3,098,874</u>	<u>\$ 5,166,720</u>

* Denotes a party-in-interest

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
 SCHEDULE OF REPORTABLE TRANSACTIONS
 FORM 5500, SCHEDULE H, PART IV, LINE 4j
 EIN: 36-4119560; PLAN NUMBER: 101

YEAR ENDED DECEMBER 31, 2018

Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Series of Transactions:						
Voya Life Insurance and Annuity Company	Voya Growth and Income Portfolio I 4 Total purchases	\$ 564,200	\$ -	\$ 564,200	\$ 564,200	\$ -

ATC/Vancom, Inc. Greensboro Employees' Retirement Plan
 EIN: 52-1493194 Plan: 101
 Attachment to the 2018 Form 5500 Schedule SB

Schedule SB, line 26 - Schedule of Active Participant Data

Attained Age	Years of Credited Service										Total Number
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	4	1	0	0	0	0	0	0	0	5
30-34	1	12	0	1	0	0	0	0	0	0	14
35-39	0	7	2	1	0	0	0	0	0	0	10
40-44	0	6	3	2	1	0	0	0	0	0	12
45-49	0	11	5	7	0	1	0	0	0	0	24
50-54	0	8	8	6	3	2	1	0	0	0	28
55-59	0	7	7	6	3	1	0	0	1	0	25
60-64	0	2	6	3	1	0	0	0	0	0	12
65-69	0	1	1	2	1	0	0	1	0	0	6
70 & Over	0	0	0	0	0	1	0	0	0	0	1
Total	1	58	33	28	9	5	1	1	1	0	137

Average Age:
49.19

Average Service:
8.55

of Males:
87

of Females:
50

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rates

Target Liability (minimum contribution, based on no lookback, reflecting interest rate stabilization)

Segment 1	3.92% per year, compounded annually.
Segment 2	5.52% per year, compounded annually.
Segment 3	6.29% per year, compounded annually.
Effective Interest Rate	5.89% per year, compounded annually.

Target Liability (maximum contribution, based on no lookback)

Segment 1	1.81% per year, compounded annually.
Segment 2	3.68% per year, compounded annually.
Segment 3	4.53% per year, compounded annually.
Effective Interest Rate	4.15% per year, compounded annually.

Compensation Increases

Future compensation will increase at the rate of 4.50% per year, compounded annually.

Mortality

IRS 2018 Static Mortality Table, without regard to IRS Notice 2017-60.

Retirement Age Assumption

Active

Age	Rate
55	5.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	15.00%
61	15.00%
62	15.00%
63	15.00%
64	15.00%
65+	100.00%

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

ACTUARIAL ASSUMPTIONS AND METHODS

Terminated Vested

Age	Rate
<60	0.00%
60	50.00%
61	0.00%
62	0.00%
63	0.00%
64	0.00%
65	50.00%
66+	100.00%

Withdrawal

SOA Small Plan Age-Table

Disability

1952 Disability Table, Period 2, Benefit 5, with a six-month waiting period.

Marital Status

80% of employees are assumed to be married. Wives are assumed to be three years younger than their husbands.

Actuarial Cost Method

The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost. The Target Liability represents the present value of the benefit accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusting for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Contributions are based on plan's Funding Target. The minimum required contribution is the sum of target normal cost plus a 7-year amortization of unfunded funding target liability of the plan.

Asset Valuation Method

Recognition of gains and losses above or below the assumed rate of return over a two-year period. Adjusted, if necessary, to remain no greater than 110% of market value, nor less than 90% of market value. The assumed rate of return equals 5.0%, limited to the third segment rate of the IRS Spot Segment Rate Table in effect for each year.

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

ACTUARIAL ASSUMPTIONS AND METHODS

Changes since the Prior Valuation

The segment rate changes for minimum funding are as follows: from 4.16% to 3.92% for the first five years, from 5.72% to 5.52% for the next 15 years and from 6.48% to 6.29% for all years thereafter.

The segment rate changes for PBGC vested liabilities and maximum funding are as follows: from 1.57% to 1.81% for the first five years, from 3.77% to 3.68% for the next 15 years and from 4.73% to 4.53%

The funding mortality table was updated from the IRS 2017 Static Mortality Table to the IRS 2018 Static Mortality Table.

The salary scale was changed from 3.50% to 4.50%.

The retirement age assumption was changed from 100% retiring at age 65 to the rates described in the retirement from active and terminated vested tables above.

The withdrawal assumption was changed from the T-3 table to the SOA Small Plan Age-Table.

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

ACTUARIAL ASSUMPTIONS AND METHODS

Rationale for Selection of Significant Actuarial Assumptions

IRS and PBGC mortality and interest rates

The interest rate and mortality assumptions used to value the Target Liability for determining the minimum and maximum contributions, PBGC premiums, and lump sum distributions are prescribed by law and based on elections made by the Plan Sponsor.

Retirement from active employment

The current assumption has been selected based on an experience study of retirement from active employment for the period 1/1/2009 through 12/31/2017 as well as discussions with the Plan Sponsor.

Retirement from terminated vested status

The current assumption has been selected based on an experience study of retirement from terminated vested status for the period 1/1/2009 through 12/31/2017 as well as discussions with the Plan Sponsor.

Termination of employment

The current assumption has been selected based on an experience study of termination of employment for the period 1/1/2009 through 12/31/2017 as well as discussions with the Plan Sponsor.

Disability during employment

Because the employer does not have enough data to do a fully credible experience analysis with respect to disability during active employment, the current assumption has been selected based on observations of recent disability during employment, the actuary's experience with plans of a similar size, plan design, workforce composition, and discussions with the Plan Sponsor.

Compensation increases

The current assumption has been selected based on an experience study of rate of compensation increases for the period 1/1/2009 through 12/31/2017 as well as discussions with the Plan Sponsor.

Marital status

Because the employer does not have enough data to do a fully credible experience analysis with respect to spousal information, the current assumption has been selected based on historical marital status data, the actuary's experience with plans of a similar size, plan design, workforce composition, and discussions with the Plan Sponsor.

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2018 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u>	
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.) ☒ 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:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information	
1a Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ <u>101</u> 1c Effective date of plan <u>01/01/1992</u>
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) Transdev Services Inc. 223 W. MEADOWVIEW ROAD GREENSBORO NC 27406	2b Employer Identification Number (EIN) <u>52-1493194</u> 2c Plan Sponsor's telephone number <u>336-373-2451</u> 2d Business code (see instructions) <u>485110</u>

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		<u>10/11/19</u>	Andrew Dybel
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2018)
v. 171027

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
 SCHEDULE OF REPORTABLE TRANSACTIONS
 FORM 5500, SCHEDULE H, PART IV, LINE 4j
 EIN: 36-4119560; PLAN NUMBER: 101

YEAR ENDED DECEMBER 31, 2018

Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Series of Transactions:						
Voya Life Insurance and Annuity Company	Voya Growth and Income Portfolio I 4 Total purchases	\$ 564,200	\$ -	\$ 564,200	\$ 564,200	\$ -

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2018**This Form is Open to Public
Inspection**

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN		B Three-digit plan number (PN) ▶	101
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Transdev Services Inc.		D Employer Identification Number (EIN) 52-1493194	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2018			
2 Assets:			
a Market value.....		2a	4,805,560
b Actuarial value		2b	4,421,564
3 Funding target/participant count breakdown			
	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	69	1,814,667	1,814,667
c For active participants	137	3,816,685	4,218,833
d Total	206	5,631,352	6,033,500
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	5.89%
6 Target normal cost		6	409,818

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Brian Evitts <i>BDE</i>	<i>10/11/2017</i>
Signature of actuary		Date
Brian Evitts		1705995
Type or print name of actuary		Most recent enrollment number
CBIZ Retirement Plan Services		215-825-4027
Firm name		Telephone number (including area code)
1845 Walnut Street Suite 1400 Philadelphia PA 19103		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2018
v. 171027

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	1,191
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8).....	0	1,191
10 Interest on line 9 using prior year's actual return of <u>16.96%</u>	0	202
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		73,671
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.10%</u>		4,494
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance.....		78,165
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	1,393

Part III	Funding Percentages
-----------------	----------------------------

14	Funding target attainment percentage	14	73.26%
15	Adjusted funding target attainment percentage.....	15	80.04%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	83.35%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV	Contributions and Liquidity Shortfalls
----------------	---

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/08/2018	150,000	0			
04/13/2018	95,000	0			
07/13/2018	230,000	0			
10/15/2018	236,000	0			

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	692,119

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 3.92 %	2nd segment: 5.52 %	3rd segment: 6.29 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) Prior regulation: ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				
Current regulation: ☐ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	409,818	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	1,613,329	282,188	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	692,006	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	692,006	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	692,119	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	113	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	☐ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

ATC/Vancom, Inc. Greensboro Employees' Retirement Plan
EIN: 52-1493194 Plan: 101
Attachment to the 2018 Form 5500 Schedule SB

Schedule SB, line 26 - Schedule of Active Participant Data

Attained Age	Years of Credited Service										Total Number
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	4	1	0	0	0	0	0	0	0	5
30-34	1	12	0	1	0	0	0	0	0	0	14
35-39	0	7	2	1	0	0	0	0	0	0	10
40-44	0	6	3	2	1	0	0	0	0	0	12
45-49	0	11	5	7	0	1	0	0	0	0	24
50-54	0	8	8	6	3	2	1	0	0	0	28
55-59	0	7	7	6	3	1	0	0	1	0	25
60-64	0	2	6	3	1	0	0	0	0	0	12
65-69	0	1	1	2	1	0	0	1	0	0	6
70 & Over	0	0	0	0	0	1	0	0	0	0	1
Total	1	58	33	28	8	4	1	1	1	0	137

Average Age:
49.19

Average Service:
8.55

of Males:
87

of Females:
50

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rates

Target Liability (minimum contribution, based on no lookback, reflecting interest rate stabilization)

Segment 1	3.92% per year, compounded annually.
Segment 2	5.52% per year, compounded annually.
Segment 3	6.29% per year, compounded annually.
Effective Interest Rate	5.89% per year, compounded annually.

Target Liability (maximum contribution, based on no lookback)

Segment 1	1.81% per year, compounded annually.
Segment 2	3.68% per year, compounded annually.
Segment 3	4.53% per year, compounded annually.
Effective Interest Rate	4.15% per year, compounded annually.

Compensation Increases

Future compensation will increase at the rate of 4.50% per year, compounded annually.

Mortality

IRS 2018 Static Mortality Table, without regard to IRS Notice 2017-60.

Retirement Age Assumption

Active

Age	Rate
55	5.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	15.00%
61	15.00%
62	15.00%
63	15.00%
64	15.00%
65+	100.00%

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

ACTUARIAL ASSUMPTIONS AND METHODS

Terminated Vested

Age	Rate
<60	0.00%
60	50.00%
61	0.00%
62	0.00%
63	0.00%
64	0.00%
65	50.00%
66+	100.00%

Withdrawal

SOA Small Plan Age-Table

Disability

1952 Disability Table, Period 2, Benefit 5, with a six-month waiting period.

Marital Status

80% of employees are assumed to be married. Wives are assumed to be three years younger than their husbands.

Actuarial Cost Method

The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost. The Target Liability represents the present value of the benefit accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusting for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Contributions are based on plan's Funding Target. The minimum required contribution is the sum of target normal cost plus a 7-year amortization of unfunded funding target liability of the plan.

Asset Valuation Method

Recognition of gains and losses above or below the assumed rate of return over a two-year period. Adjusted, if necessary, to remain no greater than 110% of market value, nor less than 90% of market value. The assumed rate of return equals 5.0%, limited to the third segment rate of the IRS Spot Segment Rate Table in effect for each year.

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

ACTUARIAL ASSUMPTIONS AND METHODS

Changes since the Prior Valuation

The segment rate changes for minimum funding are as follows: from 4.16% to 3.92% for the first five years, from 5.72% to 5.52% for the next 15 years and from 6.48% to 6.29% for all years thereafter.

The segment rate changes for PBGC vested liabilities and maximum funding are as follows: from 1.57% to 1.81% for the first five years, from 3.77% to 3.68% for the next 15 years and from 4.73% to 4.53%

The funding mortality table was updated from the IRS 2017 Static Mortality Table to the IRS 2018 Static Mortality Table.

The salary scale was changed from 3.50% to 4.50%.

The retirement age assumption was changed from 100% retiring at age 65 to the rates described in the retirement from active and terminated vested tables above.

The withdrawal assumption was changed from the T-3 table to the SOA Small Plan Age-Table.

ACTUARIAL ASSUMPTIONS AND METHODS

Rationale for Selection of Significant Actuarial Assumptions

IRS and PBGC mortality and interest rates

The interest rate and mortality assumptions used to value the Target Liability for determining the minimum and maximum contributions, PBGC premiums, and lump sum distributions are prescribed by law and based on elections made by the Plan Sponsor.

Retirement from active employment

The current assumption has been selected based on an experience study of retirement from active employment for the period 1/1/2009 through 12/31/2017 as well as discussions with the Plan Sponsor.

Retirement from terminated vested status

The current assumption has been selected based on an experience study of retirement from terminated vested status for the period 1/1/2009 through 12/31/2017 as well as discussions with the Plan Sponsor.

Termination of employment

The current assumption has been selected based on an experience study of termination of employment for the period 1/1/2009 through 12/31/2017 as well as discussions with the Plan Sponsor.

Disability during employment

Because the employer does not have enough data to do a fully credible experience analysis with respect to disability during active employment, the current assumption has been selected based on observations of recent disability during employment, the actuary's experience with plans of a similar size, plan design, workforce composition, and discussions with the Plan Sponsor.

Compensation increases

The current assumption has been selected based on an experience study of rate of compensation increases for the period 1/1/2009 through 12/31/2017 as well as discussions with the Plan Sponsor.

Marital status

Because the employer does not have enough data to do a fully credible experience analysis with respect to spousal information, the current assumption has been selected based on historical marital status data, the actuary's experience with plans of a similar size, plan design, workforce composition, and discussions with the Plan Sponsor.

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Effective Date

The plan was effective January 1, 1992 and was most recently amended on December 30, 2013.

Eligible Employees

All Eligible Employees who have completed 3 months of service and have attained age of 21 are eligible as of the date they have satisfied such requirements.

Service

Service is based on 1,000 hours of service in a plan year.

Benefit Service

Years of Service up to 30 years.

Average Monthly Compensation

The average monthly compensation is one-twelfth of the highest five consecutive plan year average salary starting from the date of participation.

Final Average Compensation

The average monthly compensation over three consecutive plan years ending with the date of determination, excluding compensation in excess of the Social Security Taxable Wage Base in effect at the beginning of the plan year. Final Average Compensation in excess of Average Monthly Compensation is disregarded.

Normal Retirement Date

Normal Retirement Date is first day of the month of coincident or next following the attainment of age 65.

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Normal Retirement Benefit

2% of Average Monthly Compensation multiplied by the total number of Years of Service (up to 30), offset by 0.75% of Final Average Compensation not in excess of one-twelfth of Covered Compensation multiplied by the total number of Years of Service, computed to the nearest cent, and offset by the vested accrued benefit, if any, under the Duke Plan before October 7, 1991.

The offset percentage of the retirement benefit formula will be reduced by 1/15th for each of the first 5 years and 1/30th for each of the next 5 years and reduced actuarially for each additional year thereafter that the Normal Retirement Age (determined without regard to any years of participation) precedes the Social Security Retirement Age.

Covered Compensation is determined based on the calendar year in which the participant attains Social Security Retirement Age.

The minimum monthly benefit is \$15 multiplied by Years of Service.

The benefit was frozen for the Non-Union group as of June 30, 2012.

Early Retirement Date

First day of the month coinciding with or next following the date on which a Participant or Former Participant attains age 55 and has completed at least 10 Years of Service with the Employer. A Participant shall become fully vested upon satisfying this requirement if still employed at Early Retirement Age.

Early Retirement Benefit

The benefit is unreduced for retirement after age 60, and is reduced by one-half of one percent for each month the Participant's early retirement date precedes the participant's 60th birthday.

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Disability Retirement Benefit

(a) If a Participant becomes Totally and Permanently Disabled prior to retirement or separation from service, and such condition continues for a period of six (6) consecutive months and by reason thereof such Participant's status as an Employee ceases, then the said disabled Participant shall be entitled to receive the Early Retirement Benefit without regard to age and service requirement.

(b) The above benefit shall be computed as of the Anniversary Date subsequent to termination of employment.

(c) In the event of the Terminated Participant's Total and Permanent Disability subsequent to termination of employment, the terminated Participant shall receive the Actuarial Equivalent of such Terminated Participant's Vested Accrued Benefit as though the Terminated Participant had retired.

The offset reduction will not be applicable to the disability benefit prior to the participant's drawing the Social Security Disability Benefit.

The disability benefit cannot be less than \$15 for each year of service, and also cannot be less than \$150 per month.

Death Benefit

The minimum spouse's death benefit, if vested and if married, no benefit otherwise. The minimum spouse's benefit is based on a 50% Joint and Survivor Annuity calculated using the greater of the Average Monthly Compensation at date of death or the monthly base rate of compensation for the participant increase by one-twelfth of the amount of overtime, performance bonuses and commissions actually earned by the participant in the Plan Year preceding the date of death. The service used in the calculation will be based on the deceased participant's expected service at age 65.

Normal Form of Payment

The Normal Form of Payment is an annuity paid for life.

Optional Methods of Settlement

Life Annuity with 50% Joint and Survivor; Life Annuity with 75% Joint and Survivor;
Life Annuity with 100% Joint and Survivor and Life Annuity with 60, 120, or 180 months of payments guaranteed.

ATC/Vancom, Inc. Greensboro Employees' Retirement Plan
EIN: 52-1493194 Plan: 101
Attachment to the 2018 Form 5500 Schedule SB

Schedule SB, line 32 - Schedule of Amortization Bases

<u>Base Type</u>	<u>Date Established</u>	<u>Present Value of Remaining Installments</u>	<u>Remaining Amortization Period (Years)</u>	<u>Amortization Installment</u>
Shortfall	01/01/2018	\$ 796,521	7.000	\$ 130,032
Shortfall	01/01/2017	786,414	6.000	145,601
Total		<u>\$ 1,613,329</u>		<u>\$ 282,188</u>

ATC/Vancom, Inc. Greensboro Employees' Retirement Plan
Attachment to the 2018 Form 5500 Schedule SB
EIN/PN: 52-1493194/101

Schedule SB, line 24 – Assumption Change

1. The retirement age assumption was changed from 100% retiring at age 65 to age based rates from 55 to 65 for actives, and from 60-66 for vested terminated participants as shown below:

Active

Age	Rate
55	5%
56	5%
57	5%
58	5%
59	5%
60	15%
61	15%
62	15%
63	15%
64	15%
65+	100%

Terminated Vested

Age	Rate
<60	0%
60	50%
61	0%
62	0%
63	0%
64	0%
65	50%
66+	100%

2. The salary scale was changed from 3.5% to 4.5%.
3. The withdrawal assumption was changed from the T-3 table to the SOA Small Plan Age-Table.

These changes were made based on a study of plan experience.

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Effective Date

The plan was effective January 1, 1992 and was most recently amended on December 30, 2013.

Eligible Employees

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Years of Service up to 30 years.

Average Monthly Compensation

The average monthly compensation is one-twelfth of the highest five consecutive plan year average salary starting from the date of participation.

Final Average Compensation

The average monthly compensation over three consecutive plan years ending with the date of determination, excluding compensation in excess of the Social Security Taxable Wage Base in effect at the beginning of the plan year. Final Average Compensation in excess of Average Monthly Compensation is disregarded.

Normal Retirement Date

Normal Retirement Date is first day of the month of coincident or next following the attainment of age 65.

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Normal Retirement Benefit

2% of Average Monthly Compensation multiplied by the total number of Years of Service (up to 30), offset by 0.75% of Final Average Compensation not in excess of one-twelfth of Covered Compensation multiplied by the total number of Years of Service, computed to the nearest cent, and offset by the vested accrued benefit, if any, under the Duke Plan before October 7, 1991.

The offset percentage of the retirement benefit formula will be reduced by 1/15th for each of the first 5 years and 1/30th for each of the next 5 years and reduced actuarially for each additional year thereafter that the Normal Retirement Age (determined without regard to any years of participation) precedes the Social Security Retirement Age.

Covered Compensation is determined based on the calendar year in which the participant attains Social Security Retirement Age.

The minimum monthly benefit is \$15 multiplied by Years of Service.

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Early Retirement Date

First day of the month coinciding with or next following the date on which a Participant or Former Participant attains age 55 and has completed at least 10 Years of Service with the Employer. A Participant shall become fully vested upon satisfying this requirement if still employed at Early Retirement Age.

Early Retirement Benefit

The benefit is unreduced for retirement after age 60, and is reduced by one-half of one percent for each month the Participant's early retirement date precedes the participant's 60th birthday.

Attachment to 2018 Schedule SB

EIN/PN: 52-1493194/101

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Life Annuity with 100% Joint and Survivor and Life Annuity with 60, 120, or 180 months of payments guaranteed.

ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FORM 5500, SCHEDULE H, PART IV, LINE 4i
EIN: 36-4119560; PLAN NUMBER: 101

DECEMBER 31, 2018

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
*	Voya Growth and Income Portfolio I	Pooled Separate Accounts	\$ 2,015,876	\$ 3,781,303
*	Voya Balanced Portfolio I	Pooled Separate Accounts	895,484	1,144,092
*	Voya Money Market Portfolio I	Pooled Separate Accounts	1,814	1,583
			2,913,174	4,926,978
*	Voya Fixed Account	Guaranteed Interest Account	185,700	239,742
	Total Assets Held at End of Year		<u>\$ 3,098,874</u>	<u>\$ 5,166,720</u>

* Denotes a party-in-interest

ATC/Vancom, Inc. Greensboro Employees' Retirement Plan
EIN: 52-1493194 Plan: 101
Attachment to the 2018 Form 5500 Schedule SB

Schedule SB, line 32 - Schedule of Amortization Bases

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ATC/Vancom, Inc. Greensboro Employees' Retirement Plan
Attachment to the 2018 Form 5500 Schedule SB
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	55	5%
	56	5%
	57	5%
	58	5%
	59	5%
	60	15%
	61	15%
	62	15%
	63	15%
	64	15%
	65+	100%

Terminated Vested	Age	Rate
	<60	0%
	60	50%
	61	0%
	62	0%
	63	0%
	64	0%
	65	50%
	66+	100%

2. The salary scale was changed from 3.5% to 4.5%.
3. The withdrawal assumption was changed from the T-3 table to the SOA Small Plan Age-Table.

These changes were made based on a study of plan experience.