Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2018

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
SENTINEL 401(K) AND PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1998

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)
SENTINEL OFFENDER SERVICES, LLC

1290 N HANCOCK ST SUITE 103
ANAHEIM, CA 92807

2b Employer Identification Number (EIN)
33-0929945

2c Plan Sponsor's telephone number
949-453-1550

2d Business code (see instructions)
541190

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.	10/14/2019	JULIE HUNT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
a Sponsor's name SENTINEL
c Plan Name SENTINEL 401(K) AND PROFIT SHARING PLAN

4b EIN 33-0929945

4d PN 001

5 Total number of participants at the beginning of the plan year	**5**	415
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)**	251
a(2) Total number of active participants at the end of the plan year	**6a(2)**	250
b Retired or separated participants receiving benefits	**6b**	2
c Other retired or separated participants entitled to future benefits	**6c**	209
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	461
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**.	**6f**	462
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	322
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	42
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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

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

A Name of plan
SENTINEL 401(K) AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SENTINEL OFFENDER SERVICES, LLC

D Employer Identification Number (EIN)
33-0929945

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

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

1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0989781	86231	802428	322	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	(b) Total amount of fees paid

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	1033956
5	Current value of plan's interest under this contract in separate accounts at year end	5	5062226

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ STABLE VALUE OPTIONS

b	Balance at the end of the previous year			7b	1275847
c	Additions: (1) Contributions deposited during the year	7c(1)	68763		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	6960		
	(4) Transferred from separate account	7c(4)	754593		
	(5) Other (specify below)	7c(5)	53394		
	▶ STABLE FORFEITURES, LOAN PRINCIPAL & INTEREST PAID INTO FIXED FUND, ADDITIONS TO FORFEITURES, EBA ADDITIO				
	(6)Total additions			7c(6)	883710
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	2159557
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	276531		
	(2) Administration charge made by carrier	7e(2)	1957		
	(3) Transferred to separate account	7e(3)	767974		
	(4) Other (specify below)	7e(4)	79139		
	▶ LOANS ISSUED FROM FIXED FUND, OTHER EXPENSES FROM UNALLOCATED ASSETS				
	(5) Total deductions			7e(5)	1125601
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	1033956

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
SENTINEL 401(K) AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SENTINEL OFFENDER SERVICES, LLC

D Employer Identification Number (EIN)
33-0929945

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

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

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

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

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

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

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

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

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

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

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

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

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

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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(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?
15 37 52 62 64 67	RECORDKEEPER	4250	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

BURNHAM GIBSON WEALTH ADVISORS,INC

47-5476782

(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?
27	INVESTMENT ADVISORY PLAN	22895	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WHITE NELSON DEIHL EVANS LLP

33-0686301

(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?
10	AUDIT	7414	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
SENTINEL 401(K) AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SENTINEL OFFENDER SERVICES, LLC

D Employer Identification Number (EIN)
33-0929945

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: ALGER CAPITAL APPRECIATION RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

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)
39-0989781-132	P	455175

a Name of MTIA, CCT, PSA, or 103-12 IE: AMER FUNDS EUROPACIFIC GROWTH RET O

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

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)
39-0989781-068	P	120838

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY MID CAP VALUE RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

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)
39-0989781-280	P	122738

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUND AMERICAN MUTUAL RET O

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

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)
39-0989781-754	P	126688

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS AMCAP RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

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)
39-0989781-249	P	76351

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS BALANCED RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

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)
39-0989781-232	P	363888

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA U.S. TARGETED VALUE PORTFOLIO R

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

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)
39-0989781-527	P	12126

a Name of MTIA, CCT, PSA, or 103-12 IE: HARTFORD MID CAP RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-729	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 201083

a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN EQUITY INCOME RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-584	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 102713

a Name of MTIA, CCT, PSA, or 103-12 IE: MFS INTERNATIONAL VALUE RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-518	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31581

a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER BOND RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-091	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 81315

a Name of MTIA, CCT, PSA, or 103-12 IE: PRUDENTIAL JENNISON SMALL COMPANY R

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-476	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 65339

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA EMERGING MARKETS INDEX RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-117	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 55647

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA INTERNATIONAL INDEX RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-035	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5826

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL SMALL CAP INDEX RET OP

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-033	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7909

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S&P MID CAP INDEX RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-036	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10688

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA U.S. BOND INDEX RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-037	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46216

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX 2020 RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-110	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 778466

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX 2025 RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-049	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 156488

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX 2030 RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-111	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 827300

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX 2035 RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-050	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 160471

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX 2040 RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-112	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 410025

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX 2045 RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-051	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39705

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX 2050 RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-113	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 90531

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX 2055 RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-505	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77528

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX 2060 RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-612	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 79779

a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LIFEPATH INDEX RETIREM

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-047	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 224835

a Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON GLOBAL BOND RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-313	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21924

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS HIGH YIELD BO

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-434	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50200

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS STOCK INDEX R

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-587	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 258853

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER INTERNATIONAL GROWTH RE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-116	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: VIRTUS CEREDEX LARGE-CAP VALUE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO.

c EIN-PN 39-0989781-477	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
SENTINEL 401(K) AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SENTINEL OFFENDER SERVICES, LLC

D Employer Identification Number (EIN)
33-0929945

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)	4969	13349
(2) Participant contributions	1b(2)	13612	28344
(3) Other	1b(3)	0	635
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)	222352	135401
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	5194324	5062226
(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)	1275847	1033956
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	6711104	6273911
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	6711104	6273911

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)	96886	
	(B) Participants	2a(1)(B)	317201	
	(C) Others (including rollovers)	2a(1)(C)	34606	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		448693
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)	9958	
	(F) Other	2b(1)(F)	6960	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		16918
	(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)		
	(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)		
	(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)		

		(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)		-287752
(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		
d Total income. Add all **income** amounts in column (b) and enter total	2d		177859
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	569669	
(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)		569669
f Corrective distributions (see instructions)	2f		7178
g Certain deemed distributions of participant loans (see instructions)	2g		3648
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	7413	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	22894	
(4) Other	2i(4)	4250	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		34557
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		615052
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-437193
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: WHITE NELSON DIEHL EVANS LLP **(2)** EIN: 33-0686301

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		359217
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

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
SENTINEL 401(K) AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SENTINEL OFFENDER SERVICES, LLC

D Employer Identification Number (EIN)
33-0929945

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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

EIN(s): 13-3689044

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ENGINEERING DESIGN TECHNOLOGIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

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

And Report of Independent Auditor

Cherry Bekaert LLP
CPAs & Advisors

ENGINEERING DESIGN TECHNOLOGIES, INC. 401(k) PLAN

TABLE OF CONTENTS

REPORT OF INDEPENDENT AUDITOR 1-2

FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits 3
Statement of Changes in Net Assets Available for Benefits 4
Notes to the Financial Statements 5-10

SUPPLEMENTAL SCHEDULES

Schedule of Delinquent Contributions – Form 5500, Schedule H, Part IV, Line 4a 11-12
Schedule of Assets (Held at End of Year) – Form 5500, Schedule H, Part IV, Line 4i 13

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.

Cherry Bekaert LLP
CPAs & Advisors

Report of Independent Auditor

The Plan Administrator
Engineering Design Technologies, Inc. 401(k) Plan
Atlanta, Georgia

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Engineering Design Technologies, Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2018 and 2017 and the related statement of changes in net assets available for benefits for the year ended December 31, 2018, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("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 Transamerica Financial Life Insurance Company, (the "Custodian") of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Custodian as of and for the year ended December 31, 2018 and 2017, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplemental Schedules

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

Report on Form and Content in Compliance with 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 has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Cherry Bekaert LLP

Augusta, Georgia
October 2, 2019

ENGINEERING DESIGN TECHNOLOGIES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2018 AND 2017

	2018	2017
ASSETS		
Participant-Directed Investments:		
Investments in pooled separate accounts at fair value	$ 2,265,386	$ 2,137,327
Fully benefit-responsive investment contract at contract value	654,856	634,814
Total Participant-Directed Investments	2,920,242	2,772,141
Receivables:		
Employer contributions	5,763	2,361
Participants contributions	50,744	25,853
Notes receivable from participants	61,289	25,453
Other	715	-
Total Receivables	118,511	53,667
Net Assets Available for Benefits	$ 3,038,753	$ 2,825,808

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

ENGINEERING DESIGN TECHNOLOGIES, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2018

Additions to net assets attributed to:		
Investment Income (Loss):		
Net depreciation in fair value of investments	$	(150,646)
Interest and dividends		8,514
Total Investment Loss		(142,132)
Interest income from notes receivable from participants		2,029
Contributions:		
Employer		36,912
Participants		223,202
Other (including rollovers)		194,525
Total Contributions		454,639
Total Additions		314,536
Deductions from net assets attributed to:		
Benefits paid to participants		76,351
Administrative expenses		25,240
Total Deductions		101,591
Net increase		212,945
Net assets available for benefits, beginning of year		2,825,808
Net assets available for benefits, end of year	$	3,038,753

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

Note 1—Description of the Plan

The following description of Engineering Design Technologies, Inc. 401(k) 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 contribution plan sponsored of Engineering Design Technologies, Inc. (the "Company" or "Plan Sponsor"), covering substantially all employees except employees specifically excluded by the Plan document. Employees become eligible to participate in the Plan once they have obtained the age of 21 years and have completed two consecutive months of service as defined in the Plan document. Plan entry dates occur on the first day of the month coinciding with or the next following the date eligibility requirements are satisfied. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Administration – The Plan Sponsor has designated certain employees, who serve without additional compensation, to administer the Plan. The Plan Administrator has the overall responsibility and authority as the named fiduciary to manage and control the operations and administration of the Plan and may designate one or more individuals to perform those responsibilities. The Company's investment committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions – Eligible employees may elect to contribute from 1% to 100% of their compensation on a pretax basis, as defined by the Plan document and subject to certain Internal Revenue Code ("IRC") limitations. Participants who have attained age 50 before the end of the Plan year are permitted to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company may make discretionary matching contributions to the Plan. Profit sharing contributions may also be made by the Company and, if made, are allocated at the end of the Plan year to active participants with at least one year of credited service. Participants terminated due to death, disability, or retirement, prior to the end of the Plan year, are also eligible for the profit sharing allocation. For the year ended December 31, 2018, the Company made matching contributions of $36,912 to the Plan. The Company did not make any other discretionary matching or profit sharing contributions during the year ended December 31, 2018.

Participant Accounts – Each participant's account is credited with the participant's contributions, the Company's matching contributions, and allocations of the Company's profit sharing and discretionary contributions and Plan earnings, and charged with an allocation of Plan losses, administrative expenses, and investment advisory and management fees. Allocations are based on participant earnings or the value of the participant account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options – Upon enrollment, participants may direct the investment of employee and employer contributions to any of the Plan's investment options. Participants may change their investment options at any time.

Notes Receivable from Participants – Participants may borrow from their fund accounts up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. The minimum amount that can be borrowed is $1,000. The notes are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined quarterly by the Plan Administrator. Note terms are for a period not exceeding five years unless for the purchase of a primary residence. Principal and interest is paid ratably through payroll deductions. Participants are only allowed to have one note outstanding at any given time.

Note 1—Description of the Plan

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary profit sharing contribution portion of their accounts plus earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service. Each participant's vesting schedule is as follows:

Years of Service	Vesting Percentage
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Participants are immediately vested upon termination of the Plan, upon reaching the normal retirement age of 65, or upon disability or death while an employee of the Plan Sponsor.

Benefits Paid to Participants – On termination of service due to death, disability, or retirement, a participant may elect to receive the value of their account in either a lump-sum payment or through annual installments over a ten-year period. For termination of service for other reasons, a participant may receive the value of their account in a lump-sum distribution. A participant may request a withdrawal from the Plan while still under the employment of the Company for reasons of financial hardship, but the withdrawal is limited to the amount of the participant's deferrals and rollover contributions. Participant deferral contributions are suspended for six months after the participant receives a hardship withdrawal. If a participant's account balance is less than $5,000, but greater than $1,000 upon retirement or termination and the participant fails to timely elect a lump-sum cash distribution or direct rollover, a distribution of the participant's account will be made automatically into an individual retirement account set up for the participant. If a participant's account balance is less than $1,000 upon retirement or termination, the participant's account will be distributed in a single lump-sum cash distribution as soon as administratively feasible.

Forfeiture Accounts – As of December 31, 2018 and 2017, forfeited nonvested accounts totaled $14,737 and $11,525, respectively. Per the Plan Document, these amounts may be used to pay Plan expenses or to reduce amounts otherwise required to be contributed to the Plan. During the year ended December 31, 2018, approximately $794 of forfeited nonvested accounts were used to pay Plan expenses.

Note 2—Summary of significant accounting policies

Basis of Presentation – The accompanying financial statements have been prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates – The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported of assets and liabilities and changes therein, and the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Administrative Expenses – The Company absorbs certain costs of the Plan such as accounting and asset management expenses as permitted by the Plan. Additionally, the Plan absorbs administrative expenses and recordkeeping expenses as discussed in Note 7.

Note 2—Summary of significant accounting policies (continued)

Investment Valuation and Income Recognition – The Plan's investments are stated at fair value except for the fully benefit-responsive investment contract which is stated 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. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisers and Transamerica Financial Life Insurance Company (the "Custodian"). Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date.

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

U.S. GAAP defines three levels of inputs that may be used to measure fair value as follows:

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.

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.

Pooled Separate Accounts – Pooled separate accounts invest directly in designated mutual funds and are valued at their accumulation unit value determined and reported daily based on the net asset value of the shares of the underlying fund, the fund's dividends, and charges. These pooled separate accounts are classified within Level 1 of the valuation hierarchy. Certain pooled separate accounts are valued at their accumulation unit value determined by pricing data provided by outside valuation service providers who in turn generally used the mean bid and ask prices but may also use alternative observable pricing inputs for certain securities. These pooled separate accounts are classified within Levels 1 and 2 of the valuation hierarchy.

Fully Benefit-Responsive Investment Contract – Guaranteed investment contracts held by defined benefit contribution plans are reported at contract value. Contract value is the relevant measurement for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive guaranteed investment contracts because the contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. Contract value represents the cost plus contributions made under the contract plus interest at the contracts rates less withdrawals and administrative expenses. Earnings on investments are allocated on a pro rata basis to individual participant accounts based on the type of investment and the ratio of each participant's individual account balance to the aggregate of participant account balances.

The Plan believes its valuation method is appropriate and consistent with 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.

Note 2—Summary of significant accounting policies (continued)

Benefits Paid to Participants – Benefits paid to participants are recorded when paid.

Notes Receivable from Participants – Notes receivable from participants are stated at unpaid principal balances plus accrued interest. Delinquent notes receivable from participants are recorded as distributions based upon the terms of the Plan document.

Risks and Uncertainties – Investments, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the financial statements.

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

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodian of the Plan has certified to the completeness and accuracy of the following data included in the accompanying financial statements and supplemental schedule as of December 31, 2018 and 2017, and for the year ended December 31, 2018.

- Investments, at fair value, the investment, at contract value, and notes receivable from participants, as shown in the statements of net assets available for benefits as of December 31, 2018 and 2017.
- Net depreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2018.
- Schedule of Assets (Held at End of Year) – Form 5500, Schedule H, Part IV, Line 4i as of December 31, 2018.

The Plan's independent auditor did not perform auditing procedures with respect to the certified information, except for comparing such information to the related information included in the financial statements and supplemental schedule of assets (held at end of year).

Note 4—Fair value measurements

The Plan's financial instruments carried at fair value are classified by the following fair value hierarchy levels as of December 31:

	Assets at Fair Value as of December 31, 2018			
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts	$ 794,267	$ 1,471,119	$ -	$ 2,265,386
Total Investments at Fair Value	$ 794,267	$ 1,471,119	$ -	$ 2,265,386

	Assets at Fair Value as of December 31, 2017			
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts	$ 1,534,575	$ 602,752	$ -	$ 2,137,327
Total Investments at Fair Value	$ 1,534,575	$ 602,752	$ -	$ 2,137,327

Note 5—Fully benefit-responsive guaranteed investment contract

The Transamerica Stable Value Option investment choice is a fully benefit-responsive investment contract with the Custodian and is reported at contract value. Contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The investment contract is a non-tradable obligation of Custodian. The investment's contract or proceeds cannot be assigned or sold to another party without the consent of Custodian.

The repayment of principal and interest credited to participants holding the investment is a financial obligation of the Custodian. However, if an event should ever occur such that realization of full contract value for a particular investment contract is no longer probable, for example, a significant decline in creditworthiness of Transamerica Stable Value Option investment choice may no longer be considered fully benefit-responsive. The terms of Transamerica's Group Annuity Contract require all permitted participant-initiated transactions involving the investment to occur at contract value with no conditions, limits, or restrictions.

Permitted participant-initiated transactions are those allowed by the underlying defined contribution plan such as withdrawals for benefits, loans, or transfers to other investment choices within the Plan. Since the investment is an obligation of the Custodian, the occurrence of an event that limits the ability of the investment to transact at contract value between the Custodian and a participant holding the investment is not probable. The Transamerica Stable Value Option investment choice allows a participant reasonable access to their assets.

Note 6—Tax status

The Plan Sponsor adopted a defined contribution volume submitter profit sharing plan with a cash or deferred arrangement which received an opinion letter from the Internal Revenue Service ("IRS") dated March 31, 2014, which stated the volume submitter Plan is designed in accordance with applicable sections of the IRC. The Plan has not received a determination letter specific to the Plan itself, and the volume submitter has been amended since receiving the opinion letter. However, the Plan Sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan qualifies under Section 401(a) and the related trust is tax-exempt as of December 31, 2018. The Plan Sponsor believes the Plan has no income subject to unrelated business income tax.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2018 and 2017, 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 audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 7—Parties-in-interest transactions

The Plan invests in pooled separate accounts and a stable value fund managed by Transamerica. Transactions in such investments qualify as party in interest transactions and are exempt from the prohibited transaction rules.

Notes receivable from participants qualify as party-in-interest transactions.

Note 7—Parties-in-interest transactions (continued)

Fees incurred by the Plan related to the administration of the Plan and administration of notes receivable from participants are charged directly to participant accounts and are included in administrative expenses with the statement of changes in net assets available for benefits. These transactions qualify as party-in-interest transactions. These administrative expenses amounted to approximately $25,240 for the year ended December 31, 2018. The Company pay pays other fees related to the plan operations.

Certain employees and officers of the Company who are also participants in the Pan perform administrative services to the Plan at no cost to the Plan.

Note 8—Plan termination

Although it has not expressed any intent to do so, the Plan Sponsor 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 such discontinuance results in termination of the Plan, the Plan provides that the assets be allocated among the participants and beneficiaries in the amounts credited to each participant's respective account at the effective date of such termination. In the event of Plan termination, participants will become 100% vested in their account balances.

Note 9—Delinquent Transmittals

During 2018 and 2017, the Company failed to remit to the Plan's trustee certain employee contributions totaling approximately $438,000 within the period prescribed by the Department of Labor regulations. Delays in remitting contributions to the trustee were due to administrative errors, and the Company will make contributions to the affected participants' accounts to compensate those participants for potential lost income due to the delays.

Note 10—Subsequent events

The Plan has evaluated subsequent events through October 2, 2019, which is the date the financial statements were available to be issued. As of this date, there were no subsequent events requiring adjustment to or disclosure in the financial statements for the year ended December 31, 2018.

SUPPLEMENTAL SCHEDULES

ENGINEERING DESIGN TECHNOLOGIES, INC. 401(k) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FORM 5500, SCHEDULE H, PART IV, LINE 4a

EIN: 58-2034541, PLAN NUMBER 001

YEAR ENDED DECEMBER 31, 2018

Participant Contributions Transferred Late to Plan		Check Here if Late Participant Loan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected
Pay Date	Amount Transferred Late	Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Corrected in VFCP	Under VFCP and PTE 2002-51
01/05/2017	$ 6,575	✔	$ 6,575	$ -	$ -	$ -
01/19/2017	6,574	✔	6,574	-	-	-
02/02/2017	6,688	✔	6,688	-	-	-
02/16/2017	6,688	✔	6,688	-	-	-
03/02/2017	6,493	✔	6,493	-	-	-
03/16/2017	6,493	✔	6,493	-	-	-
03/30/2017	6,495	✔	6,495	-	-	-
04/13/2017	6,396	✔	6,396	-	-	-
04/27/2017	6,396	✔	6,396	-	-	-
05/11/2017	6,891	✔	6,891	-	-	-
05/25/2017	6,891	✔	6,891	-	-	-
06/08/2017	6,927	✔	6,927	-	-	-
06/22/2017	6,927	✔	6,927	-	-	-
07/06/2017	6,159	✔	6,159	-	-	-
07/20/2017	6,159	✔	6,159	-	-	-
08/03/2017	6,335	✔	6,335	-	-	-
08/17/2017	6,335	✔	6,335	-	-	-
08/31/2017	6,335	✔	6,335	-	-	-
09/14/2017	6,803	✔	6,803	-	-	-
09/28/2017	6,802	✔	6,802	-	-	-
10/12/2017	6,851	✔	6,851	-	-	-
10/26/2017	6,851	✔	6,851	-	-	-
11/09/2017	6,728	✔	6,728	-	-	-
11/23/2017	6,728	✔	6,728	-	-	-
12/07/2017	13,493	✔	13,493	-	-	-
12/21/2017	13,493	✔	13,493	-	-	-
01/04/2018	7,807	✔	7,807	-	-	-
01/18/2018	7,807	✔	7,807	-	-	-
02/01/2018	8,405	✔	8,405	-	-	-
02/15/2018	8,405	✔	8,405	-	-	-

ENGINEERING DESIGN TECHNOLOGIES, INC. 401(k) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS (CONTINUED)

FORM 5500, SCHEDULE H, PART IV, LINE 4a

EIN: 58-2034541, PLAN NUMBER 001

YEAR ENDED DECEMBER 31, 2018

Participant Contributions Transferred Late to Plan		Check Here if Late Participant Loan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected
Pay Date	Amount Transferred Late	Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Corrected in VFCP	Under VFCP and PTE 2002-51
03/01/2018	$ 8,774	✔	$ 8,774	$ -	$ -	$ -
03/15/2018	8,774	✔	8,774	-	-	-
03/29/2018	8,774	✔	8,774	-	-	-
04/12/2018	8,653	✔	8,653	-	-	-
04/26/2018	8,653	✔	8,653	-	-	-
05/10/2018	8,813	✔	8,813	-	-	-
05/24/2018	8,813	✔	8,813	-	-	-
06/07/2018	9,526	✔	9,526	-	-	-
06/21/2018	9,526	✔	9,526	-	-	-
07/05/2018	9,437	✔	9,437	-	-	-
07/19/2018	9,437	✔	9,437	-	-	-
08/02/2018	9,237	✔	9,237	-	-	-
08/16/2018	9,237	✔	9,237	-	-	-
08/30/2018	9,237	✔	9,237	-	-	-
09/13/2018	9,474	✔	9,474	-	-	-
09/27/2018	9,474	✔	9,474	-	-	-
10/11/2018	9,667	✔	9,667	-	-	-
10/25/2018	9,667	✔	9,667	-	-	-
11/08/2018	11,070	✔	11,070	-	-	-
11/22/2018	11,070	✔	11,070	-	-	-
12/06/2018	16,417	✔	16,417	-	-	-
12/20/2018	16,417	✔	16,417	-	-	-
	$ 438,077		$ 438,077	$ -	$ -	$ -

ENGINEERING DESIGN TECHNOLOGIES, INC. 401(k) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FORM 5500, SCHEDULE H, PART IV, LINE 4i

EIN: 58-2034541, PLAN NUMBER 001

DECEMBER 31, 2018

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Fully Benefit-Responsive Guaranteed Investment Contract:		
*	Transamerica Insurance Company	Transamerica Stable Value Option	$ 654,856
	Pooled Separate Accounts:		
*	Transamerica Insurance Company	AEGON Balanced Ret Opt	106,514
*	Transamerica Insurance Company	Alger Small Cap Growth Ret Opt	155,035
*	Transamerica Insurance Company	American Funds Fundamental Investors Inv Opt	63,123
*	Transamerica Insurance Company	American Funds New Perspective Inv Opt	13,407
*	Transamerica Insurance Company	Fidelity Adv Leveraged Company Stock Inv Opt	30,875
*	Transamerica Insurance Company	Franklin Biotechnology Discovery Inv Opt	285,213
*	Transamerica Insurance Company	Mutual Shares Inv Opt	53,569
*	Transamerica Insurance Company	JPMorgan Government Securities Ret Opt	92,135
*	Transamerica Insurance Company	Loomis Sayles Bond Ret Opt	58,678
*	Transamerica Insurance Company	Oppenheimer Main Street Small- & Mid-Cap Ret Opt	33,015
*	Transamerica Insurance Company	Thornburg Core Growth Ret Opt	56,952
*	Transamerica Insurance Company	Transamerica Partners High Yield Bond Ret Opt	150,056
*	Transamerica Insurance Company	Transamerica Mid Cap Value Opportunities Ret Opt	38,682
*	Transamerica Insurance Company	Transamerica Partners Stock Index Ret Opt	87,228
*	Transamerica Insurance Company	TA BlackRock Lifepath Index 2020 Ret Opt	246,856
*	Transamerica Insurance Company	TA BlackRock Lifepath Index 2025 Ret Opt	63,083
*	Transamerica Insurance Company	TA BlackRock Lifepath Index 2030 Ret Opt	95,652
*	Transamerica Insurance Company	TA BlackRock Lifepath Index 2035 Ret Opt	25,282
*	Transamerica Insurance Company	TA BlackRock Lifepath Index 2040 Ret Opt	82,277
*	Transamerica Insurance Company	TA BlackRock Lifepath Index 2045 Ret Opt	51,380
*	Transamerica Insurance Company	TA BlackRock Lifepath Index 2050 Ret Opt	25,211
*	Transamerica Insurance Company	TA BlackRock Lifepath Index 2055 Ret Opt	2,179
*	Transamerica Insurance Company	TA BlackRock Lifepath Index 2065 Ret Opt	9,529
*	Transamerica Insurance Company	TA BlackRock Lifepath Index Retirement Ret Opt	128,633
*	Transamerica Insurance Company	Vanguard REIT Index Ret Opt	103,077
*	Transamerica Insurance Company	WMC Core Equity Ret Opt	54,595
*	Transamerica Insurance Company	WMC Disciplined US Growth Ret Opt	153,150
	Total Pooled Separate Accounts		2,265,386
*	**Participant Loans:**	Participant loans, interest rates from 4.25% to 6.25% maturing through 2030	61,289
	Total Assets (Held at End of Year)		$ 2,981,531

* An asterisk in column (a) denotes a party-in-interest to the Plan
Column (d) has not been presented as it is not required for participant-directed accounts

Engineering Design Technologies, Inc. 401(K) Plan
EIN No.: 58-2034541, Plan No. 001
Schedule H, Line 4i - Schedule of Assets
Plan Year Ending: 12/31/2018

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value	(e) CURRENT VALUE
	Transamerica Life Insurance Co.	AEGON Balanced Ret Opt	$ 106,514
	Transamerica Life Insurance Co.	Alger Small Cap Growth Ret Opt	$ 155,035
	Transamerica Life Insurance Co.	American Funds Fundamental Investors Inv Opt	$ 63,123
	Transamerica Life Insurance Co.	American Funds New Perspective Inv Opt	$ 13,407
	Transamerica Life Insurance Co.	Fidelity Adv Leveraged Company Stock Inv Opt	$ 30,875
	Transamerica Life Insurance Co.	Franklin Biotechnology Discovery Inv Opt	$ 285,213
	Transamerica Life Insurance Co.	JPMorgan Government Securities Ret Opt	$ 92,135
	Transamerica Life Insurance Co.	Loomis Sayles Bond Ret Opt	$ 58,678
	Transamerica Life Insurance Co.	Franklin Mutual Shares Inv Opt	$ 53,569
	Transamerica Life Insurance Co.	Oppenheimer Main Street Mid Cap Ret Opt	$ 33,015
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index 2020 Ret Opt	$ 246,856
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index 2025 Ret Opt	$ 63,083
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index 2030 Ret Opt	$ 95,652
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index 2035 Ret Opt	$ 25,282
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index 2040 Ret Opt	$ 82,277
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index 2045 Ret Opt	$ 51,380
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index 2050 Ret Opt	$ 25,211
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index 2055 Ret Opt	$ 2,179
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index 2060 Ret Opt	$ 9,529
	Transamerica Life Insurance Co.	TA BlackRock Lifepath Index Retirement Ret Opt	$ 128,633
	Transamerica Life Insurance Co.	Thornburg Core Growth Ret Opt	$ 56,952
	Transamerica Life Insurance Co.	Transamerica Partners Mid Value Ret Opt	$ 38,682
	Transamerica Life Insurance Co.	Transamerica Partners High Yield Bond Ret Opt	$ 150,056
	Transamerica Life Insurance Co.	Transamerica Partners Stock Index Ret Opt	$ 87,228
	Transamerica Life Insurance Co.	TA Vanguard REIT Index Ret Opt	$ 103,077
	Transamerica Life Insurance Co.	WMC Core Equity Ret Opt	$ 54,595
	Transamerica Life Insurance Co.	WMC Disciplined US Growth Ret Opt	$ 153,147
		Separate Account Funds	**$ 2,265,386**
	Transamerica Life Insurance Co.	Transamerica Stable Value Option	**$ 654,856**
		Stable Value Options	**$ 654,856**
*	Participants	Notes Receivable with interest rates of 4.25% to 6.25%	**$ 61,289**
		TOTAL PLAN ASSETS	**$ 2,981,531**

* Indicates Party-In-Interest to the Plan