# 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
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

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

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
WIEDNER & MCAULIFFE, LTD. 401(K) PROFIT SHARING PLAN AND TRUST

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 02/01/1981

**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)

WIEDNER & MCAULIFFE, LTD.

ONE NORTH FRANKLIN
SUITE 1900
CHICAGO, IL 60606-3401

**2b** Employer Identification Number (EIN)
36-3102597

**2c** Plan Sponsor's telephone number
312-855-1105

**2d** Business code (see instructions)
541110

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/15/2019 | CHRISTINE VICKERS |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/15/2019 | JAMES STEVENSON |
| | **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:<br>**a** Sponsor's name<br>**c** Plan Name | **4b** | EIN |
| | | **4d** | PN |
| **5** | Total number of participants at the beginning of the plan year | **5** | 185 |
| **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)** | 128 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 166 |
| **b** | Retired or separated participants receiving benefits | **6b** | 1 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 51 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 218 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 218 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 156 |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 7 |
| **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:

2A 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:

4B 4L

| **9a** Plan funding arrangement (check all that apply) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** | [X] Insurance | **(1)** | [X] Insurance |
| **(2)** | [ ] Code section 412(e)(3) insurance contracts | **(2)** | [ ] Code section 412(e)(3) insurance contracts |
| **(3)** | [X] Trust | **(3)** | [X] Trust |
| **(4)** | [ ] General assets of the sponsor | **(4)** | [ ] General assets of the sponsor |

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 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
WIEDNER & MCAULIFFE, LTD. 401(K) PROFIT SHARING PLAN AND TRUST

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
WIEDNER & MCAULIFFE, LTD.

**D** Employer Identification Number (EIN)
36-3102597

**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
DEARBORN NATIONAL LIFE INSURANCE COMANY

| (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 |
| 36-2598882 | 71129 | FP40329 | 103 | 11/01/2017 | 10/31/2018 |

**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 |
|---|---|
| 1034 | 276 |

**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
JAMES F MORLEY
815 W VAN BUREN ST STE 330
CHICAGO, IL 60607-3568

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---|---|---|
| | (c) Amount | (d) Purpose | |
| 1034 | | | 3 |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid
FLEX BENEFIT SRVC CORP DBA E BRKR
8700 W BRYN MAWR AVENUE
STE 1010S
CHICAGO, IL 60631

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---|---|---|
| | (c) Amount | (d) Purpose | |
| | 276 | ADDITIONAL COMPENSATION | 3 |

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

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

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

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

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

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

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

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

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

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

## Part II Investment and Annuity Contract Information

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

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

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

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

## Part III Welfare Benefit Contract Information

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

**8** Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [X] 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** [X] Other (specify) ▶ AD&D

| | | | | |
|---|---|---|---|---|
| **9** Experience-rated contracts: | | | | |
| **a** Premiums: (1) Amount received | **9a(1)** | | | |
| (2) Increase (decrease) in amount due but unpaid | **9a(2)** | | | |
| (3) Increase (decrease) in unearned premium reserve | **9a(3)** | | | |
| (4) Earned (**(1)** + **(2)** - **(3)**) | | | **9a(4)** | 0 |
| **b** Benefit charges (1) Claims paid | **9b(1)** | | | |
| (2) Increase (decrease) in claim reserves | **9b(2)** | | | |
| (3) Incurred claims (add **(1)** and **(2)**) | | | **9b(3)** | 0 |
| (4) Claims charged | | | **9b(4)** | |
| **c** Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | | |
| (A) Commissions | **9c(1)(A)** | | | |
| (B) Administrative service or other fees | **9c(1)(B)** | | | |
| (C) Other specific acquisition costs | **9c(1)(C)** | | | |
| (D) Other expenses | **9c(1)(D)** | | | |
| (E) Taxes | **9c(1)(E)** | | | |
| (F) Charges for risks or other contingencies | **9c(1)(F)** | | | |
| (G) Other retention charges | **9c(1)(G)** | | | |
| (H) Total retention | | | **9c(1)(H)** | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.) | | | **9c(2)** | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | **9d(1)** | |
| (2) Claim reserves | | | **9d(2)** | |
| (3) Other reserves | | | **9d(3)** | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.) | | | **9e** | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | **10a** | 6885 |
| **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 [X] No

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

# SCHEDULE C (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Service Provider 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
WIEDNER & MCAULIFFE, LTD. 401(K) PROFIT SHARING PLAN AND TRUST

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
WIEDNER & MCAULIFFE, LTD.

**D** Employer Identification Number (EIN)
36-3102597

## 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

INVESCO INVESTMENT SERVICES, INC.
PO BOX 219078
KANSAS CITY, MO 64121-9078

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

BLACKROCK FUNDS
PO BOX 9819
PROVIDENCE, RI 02940-8019

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

CALAMOS
2020 CALAMOS COURT
NAPERVILLE, IL 60563

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

DREYFUS RETAIL SERVICES
144 GLENN CURTISS BLVD
UNIONDALE, NY 11556

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

FIDELITY INVESTMENTS

PO BOX 77001
CINCINNATI, OH 45277-0003

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

JANUS FUNDS

151 DETROIT STREET
DENVER, CO 80206-4805

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

LOOMIS SAYLES

PO BOX 219594
KANSAS CITY, MO 64121-9594

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

MANAGERS FUNDS

800 CONNECTICUT AVENUE
NORWALK, CT 06854

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

METROPLITAN LIFE INSURANCE COMPANY

200 PARK AVENUE
NEW YORK, NY 10166

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

THE MARISCO INVESTMENT FUND

UMB DISTRIBUTION SERVICES LLC
PO BOX 3210
MILWAUKEE, WI 53201

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

TROWE PRICE ASSOCIATES, INC

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

PIMCO FUNDS

840 NEWPORT CENTER DRIVE
NEWPORT BEACH, CA 92660

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

THOMPSON INVESTMENT MANAGEMENT, INC

918 DEMING WAY
MADISON, WI 53717

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

THE VANGUARD GROUP

INVESTOR INFORMATION DEPARTMENT
PO BOX 2600
VALLEY FORGE, PA 19482-2600

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

BOSTON FINANCIAL DATA SERVICES, INC

ATTN SCHWAB FUNDS
P.O. BOX 8283
BOSTON, MA 02266-8323

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

ISHARES

C/O SEI INVESTMENTS DISTRIBUTION CO
ONE FREEDOM VALLEY DRIVE
OAKS, PA 19456

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

WILLIAM BLAIR FUNDS

222 WEST ADAMS STREET
CHICAGO, IL 60606

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

HARBOR FUNDS

P.O. BOX 804660
CHICAGO, IL 60680-4108

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

THE VANGUARD GROUP

INVESTOR INFORMATION DEPARTMENT
P.O. BOX 2600
VALLEY FORGE, PA 19482-2600

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

ASTON FUNDS

P.O. BOX 9765
PROVIDENCE, RI 02940

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

CHAMPLAIN FUNDS

P.O. BOX 219009
KANSAS CITY, MO 64121

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

CULLEN FUNDS

P.O. BOX 13584
DENVER, CO 80201

**(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)

NEWPORT GROUP, INC.

27-2037969

| (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 25 37 38 60 63 64 65 | RECORDKEEPER | 41697 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

WILLIAM BLAIR & COMPANY, LLC

222 WEST ADAMS STREET
CHICAGO, IL 60606

| (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 51 | ADVISOR | 30845 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

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

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**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
WIEDNER & MCAULIFFE, LTD. 401(K) PROFIT SHARING PLAN AND TRUST

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
WIEDNER & MCAULIFFE, LTD.

**D** Employer Identification Number (EIN)
36-3102597

**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: METLIFE STABLE VALUE

**b** Name of sponsor of entity listed in (a): RELIANCE TRUST STABLE VALUE

| **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) |
|---|---|---|
| 46-6625485-001 | C | 1291 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# 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
WIEDNER & MCAULIFFE, LTD. 401(K) PROFIT SHARING PLAN AND TRUST

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
WIEDNER & MCAULIFFE, LTD.

**D** Employer Identification Number (EIN)
36-3102597

## 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 | 11831 | 1571 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 176534 | 116391 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 0 | 1291 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(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) | 21973688 | 17664837 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(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 | 22162053 | 17784090 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 22162053 | 17784090 |

## 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) | 666504 | |
| | **(B)** Participants | 2a(1)(B) | 762383 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 17995 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1446882 |
| **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) | 7215 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 7215 |
| | **(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) | 895499 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 895499 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 18 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (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) | | -1719415 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 630199 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 4935620 | |
| (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) | | 4935620 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | 41697 | |
| (3) Investment advisory and management fees | 2i(3) | 30845 | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 72542 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 5008162 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | -4377963 |
| 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: WIPFLI LLP (2) EIN: 39-0758449

**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 | | 169270 |
| **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 | | 1000000 |
| 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 | | | |

**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
WIEDNER & MCAULIFFE, LTD. 401(K) PROFIT SHARING PLAN AND TRUST

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
WIEDNER & MCAULIFFE, LTD.

**D** Employer Identification Number (EIN)
36-3102597

## 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): 27-3169253

**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):

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

Financial Statements and Supplemental Schedules

Year Ended December 31, 2018

WM
WIEDNER
MCAULIFFE

WIPFLi LLP
CPAs and Consultants

WIPFLI LLP

# Independent Auditor's Report

Plan Administrator and Trustees
Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust
Chicago, Illinois

**Report on the Financial Statements**
We were engaged to audit the accompanying financial statements of Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust (the "Plan"), which comprise the statements 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; 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 audits in accordance with auditing standards generally accepted in the United States. 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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Newport Trust Company, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the Trustee as of December 31, 2018 and 2017 and for the year ended December 31, 2018, that the information provided to the plan administrator by the Trustee is complete and accurate.

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

**Other Matter**
The supplemental schedules, Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2018 and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2018, are required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

WIPFLI LLP

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Wipfli LLP

Lincolnshire, Illinois
October 14, 2019

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Statements of Net Assets Available for Benefits

| *December 31,* | 2018 | 2017 |
|---|---|---|
| Assets: | | |
| Investments, at fair value | $ 17,666,128 | $ 21,973,688 |
| Receivables: | | |
| Company contributions | 555,629 | 507,368 |
| Participant contributions | 70,119 | 58,442 |
| Notes receivable from participants | 116,391 | 176,534 |
| Total receivables | 742,139 | 742,344 |
| Non-interest-bearing cash | 1,571 | 11,831 |
| Net assets available for benefits | $ 18,409,838 | $ 22,727,863 |

See accompanying notes to financial statements.

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Statement of Changes in Net Assets Available for Benefits

| *Year Ended December 31,* | 2018 |
|---|---|
| Additions: | |
| Investment income (loss): | |
| Net depreciation in fair value of investments | $ (1,719,397) |
| Dividends | 895,499 |
| Net investment income (loss) | (823,898) |
| Interest on notes receivable from participants | 7,215 |
| Contributions: | |
| Participants | 774,060 |
| Company | 714,765 |
| Rollover | 17,995 |
| Total contributions | 1,506,820 |
| Total additions | 690,137 |
| Deductions: | |
| Benefits paid to participants | 4,935,620 |
| Administrative expenses | 72,542 |
| Total deductions | 5,008,162 |
| Net decrease | (4,318,025) |
| Net assets available for benefits at beginning of year | 22,727,863 |
| Net assets available for benefits at end of year | $ 18,409,838 |

See accompanying notes to financial statements.

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

## Note 1: Description of Plan

The following description of Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust (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 covering all employees of Wiedner & McAuliffe, Ltd. (the "Company"), provided an employee is not (a) represented under a collective bargaining agreement, (b) a nonresident alien, or (c) a leased employee. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan's net assets are held by Mid Atlantic Trust Company, the sub-custodian for Newport Trust Company (NTC), the Plan's Trustee.

### Eligibility

Employees become eligible to participate in making elective salary deferrals to the Plan on their date of hire.

Employees are eligible to participate in a) Company matching contributions on their date of hire and b) Company profit-sharing contributions upon reaching age 21 and completing one year of service (at least 1,000 hours over a consecutive 12-month period), as defined.

### Contributions

Each year, participants may contribute a portion of their annual compensation, as defined in the Plan, as either a pretax or after-tax (Roth) deferral, up to the maximum allowed by the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified benefit or defined contribution plans (rollovers). Participants direct the investment of contributions into various investment options offered by the Plan.

The Company makes matching contributions each payroll period, equal to 50% of the participant's elective salary deferrals, up to a maximum amount of $2,000 per Plan year. Matching contributions for the year ended December 31, 2018, amounted to $164,742. In addition, the Company may make discretionary profit-sharing contributions, at the discretion of its Board of Directors, to be allocated to participants in proportion to the participant's allocation group, as defined. Discretionary contributions authorized for the year ended December 31, 2018 amounted to $550,023. Total Company contributions for the year ended December 31, 2018 were $714,765.

## Note 1: Description of Plan (Continued)

### Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contributions and rollover contributions, Company matching contributions, and allocations of (a) the Company's discretionary profit-sharing contribution, if any; and (b) Plan earnings (losses). Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from a participant's vested account.

### Vesting

Participants are immediately vested 100% in their voluntary contributions and rollover contribution accounts, plus actual earnings thereon. Participants vest in the Company's contributions at a rate of 20% per year beginning after two years of continuous service, with a participant being 100% vested after six years. Participants are immediately fully vested upon normal retirement (age 65), death, or disability.

### Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 less their highest outstanding loan amount during the prior 12 months, or 50% of their vested account balance in the Plan. Notes are repaid, with interest, through equal payroll deductions over a term of one to five years, unless the loan is used to acquire a principal residence, at which time the note can be repaid over a reasonable period of time. The notes are secured by the vested balance in the participant's account and bear interest at rates ranging from 4.25% to 6.50%, which are commensurate with local prevailing rates as determined by the Plan administrator.

### Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, as defined, participants may elect to receive an amount equal to the value of the vested interest in their account either in a lump sum or in substantially equal installments over a period of years not to exceed assumed life expectancy. In addition, participants may receive in-service distributions upon attaining age 59 1/2, and hardship withdrawals from their pretax elective deferral account if certain criteria are met. At December 31, 2018, there were no amounts owed to former participants whose employment had been terminated and who requested payout of their account balances.

## Note 1: Description of Plan (Continued)

### Forfeitures

Forfeitures are portions of participants' accounts that participants surrender by terminating employment prior to becoming fully vested. At December 31, 2018 and 2017, forfeited nonvested accounts totaled $7,621 and $24,934, respectively. Forfeitures may first be used to pay plan expenses, then to reduce Company contributions to the Plan. During 2018, forfeitures of $36,667 was used to pay Plan expenses, and $10,852 was used to reduce Company matching contributions.

## Note 2: Summary of Significant Accounting Policies

### Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (GAAP).

### Use of Estimates

The preparation of financial statements in accordance with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

### Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

### Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2018 and 2017. Delinquent participant notes receivable are recorded as benefit payments on the basis of the terms of the Plan document.

## Note 2: Summary of Significant Accounting Policies (Continued)

### Payment of Benefits

Benefit payments are recorded when paid.

### Administrative Expenses

Professional fees and certain administrative expenses incurred by the Plan are paid with forfeitures, Plan assets, or by the Company. Fees related to withdrawals or administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net depreciation in fair value of investments.

### Subsequent Events

The Plan has evaluated subsequent events through October 14, 2019, which is the date the financial statements were available to be issued.

The Plan's assets were transferred to a new trustee and custodian, PNC Bank, National Association (PNC) effective January 1, 2019. In March 2019, Newport Group, Inc. (Newport) purchased the defined contribution plan business from PNC. Newport's institutional trustee services are offered through Newport Trust Company, the Plan's current Trustee, and a wholly owned subsidiary of Newport.

## Note 3: Fair Value Measurements

GAAP specifies a three-tier fair value hierarchy, which prioritizes the inputs used in estimating fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2018 and 2017.

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

### Note 3: Fair Value Measurements (Continued)

C*ollective trust fund:* A stable value fund that is composed primarily of fully-benefit responsive investment contracts that are valued at the NAV of units of the insurance company collective trust. The NAV is used as a practical expedient to estimate fair value. Fair values were based on the NAV of shares held by the Plan at year-end as reported by the fund managers based on the value of the underlying assets at year-end.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflect future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2018 and 2017.

| | Assets at Fair Value as of December 31, 2018 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 17,664,837 | $ - | $ - | $ 17,664,837 |
| Investment assets measured at NAV | | | | 1,291 |
| Total investment assets at fair value | | | | $ 17,666,128 |

| | Assets at Fair Value as of December 31, 2017 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 21,973,688 | $ - | $ - | $ 21,973,688 |
| Total investment assets at fair value | | | | $ 21,973,688 |

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2018.

| December 31, 2018 | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|---|---|---|---|---|
| Collective trust fund | $ 1,291 | $0 | Daily | Daily |

### Note 4: Information Prepared and Certified by the Trustee

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. Certain information disclosed in the accompanying financial statements and supplemental schedules, including investments, notes receivable from participants and non-interest-bearing cash held at December 31, 2018 and 2017, and net depreciation in fair value of investments, dividends, and interest income on notes receivable from participants for the year ended December 31, 2018, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by NTC, the Trustee of the Plan.

### Note 5: Related-Party Transactions and Party-in-Interest Transactions

Certain Plan investments are managed by the Trustee, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. These transactions are not considered prohibited transactions under ERISA regulations. Fees paid by the Plan for administrative expenses to the Trustee aggregated $61,690, inclusive of $36,667 provided by forfeitures, for the year ended December 31, 2018.

Notes receivable from participants also qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA.

### Note 6: Plan Termination

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

### Note 7: Tax Status

The Plan, as adopted by the Company, is a Volume Submitter Profit Sharing Plan (Volume Submitter Plan) sponsored by Newport Group, Inc., an affiliate of NTC. The Volume Submitter Plan obtained its latest determination letter on March 31, 2014, in which the IRS stated that the Volume Submitter Plan, as then designed, was in compliance with applicable requirements of the IRC. The Plan has not requested its own IRS determination letter. The Plan has been amended since receipt of the determination letter. However, the plan administrator believes the Plan is currently designed, and being operated, in compliance with applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

## Note 8: Risks and Uncertainties

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

## Note 9: Prohibited Transactions

During 2018 and 2017, participant salary deferrals and loan repayments totaling $95,914 and $51,081, respectively, were not deposited by the Company within the period required under the U.S. Department of Labor's regulations. During 2018, additional 2017 missed participant salary deferrals and the related employer matching contributions from two prior years, were identified, adjusting the 2017 amount which was not deposited timely to $22,275, from the original receivable recorded in 2017 of $4,725. The entire $22,275 was deposited to these participants' accounts during 2018. During 2018, lost earnings were deposited into the trust related to 2017 delinquent contributions of $51,081. Lost earnings on 2018 deposits totaling $95,914 and on the 2017 missed deferrals totaling $22,275 will be calculated and deposited into the trust during 2019. The Company will file Form 5330 and pay all applicable excise taxes to the IRS. All payments will be made from the Company's assets, not from the Plan's assets.

## Note 10: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2018 and 2017, to Form 5500:

| | 2018 | 2017 |
|---|---|---|
| Net assets available for benefits per the financial statements | $ 18,409,838 | $ 22,727,863 |
| Adjustment for Company contributions receivable | (555,629) | (507,368) |
| Adjustment for participant contributions receivable | (70,119) | (58,442) |
| Net assets available for benefits per Form 5500 | $ 17,784,090 | $ 22,162,053 |

The following is a reconciliation of Company contributions per the financial statements for the year ended December 31, 2018, to Form 5500:

| | 2018 |
|---|---|
| Company contributions per the financial statements | $ 714,765 |
| Adjustment for Company contributions receivable | (48,261) |
| Company contributions per Form 5500 | $ 666,504 |

### Note 10: Reconciliation of Financial Statements to Form 5500 (Continued)

The following is a reconciliation of participant contributions per the financial statements for the year ended December 31, 2018, to Form 5500:

| | 2018 |
|---|---|
| Participant contributions per the financial statements | $ 774,060 |
| Adjustment for participant contributions receivable | (11,677) |
| Participant contributions per Form 5500 | $ 762,383 |

The following is a reconciliation of the net decrease in net assets per the financial statements at December 31, 2018, to Form 5500:

| | 2018 |
|---|---|
| Net decrease in net assets available for benefits | $ (4,318,025) |
| Adjustment for Company and participant contributions receivable | (59,938) |
| Net decrease in net assets available for benefits per Form 5500 | $ (4,377,963) |

The financial statements are prepared on the accrual basis of accounting and the Form 5500 recognizes contributions as paid.

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

EIN #36-3102597 Plan #001

December 31, 2018

| | Total that Consitutes Nonexempt Prohibited Transactions | | | |
|---|---|---|---|---|
| Participant Contributions Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| [ X ] Check Here if Late Participant Loan Repayments are Included | $ - | $ 169,270 | $ - | $ - |

See Independent Auditor's Report.

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN #36-3102597 Plan #001

December 31, 2018

| | (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|---|
| | | | **Mutual Funds** | | |
| | | The Vanguard Group | Vanguard 500 Index Adm Fund | ** | $2,675,007 |
| | | Cullen Funds | Cullen High Dividend Equity I Fund | ** | 1,896,665 |
| | | The Vanguard Group | Vanguard Prime Money Market Inv Fund | ** | 1,834,058 |
| | | The Vanguard Group | Vanguard Tot Stk Mkt Idx Adm Fund | ** | 1,769,493 |
| | | Jennison Associates LLC | Harbor Capital Appreciation Instl Fund | ** | 1,625,511 |
| | | The Vanguard Group | Vanguard Mid Cap Index Adm Fund | ** | 1,522,543 |
| | | The Vanguard Group | Vanguard LifeStrategy Conservative Growth Inv Fund | ** | 1,284,329 |
| * | | William Blair | William Blair Low Duration Fund Class I | ** | 1,164,250 |
| | | Pimco Funds | Pimco Total Return Admin Fund | ** | 618,735 |
| | | American Funds | American Funds Europacific Growth Fund C | ** | 612,990 |
| | | The Vanguard Group | Vanguard FTSE All-World Ex-US ETF Fund | ** | 394,968 |
| | | Fidelity Investments | Fidelity Freedom 2020 Fund | ** | 358,045 |
| | | Fidelity Investments | Fidelity Real Estate Investment | ** | 347,751 |
| | | The Vanguard Group | Vanguard Total Bond Market Index Adm Fund | ** | 335,346 |
| | | Champlain Investments | Champlain Small Company Adv Fund | ** | 275,934 |
| | | The Vanguard Group | Vanguard LifeStrategy Growth Inv Fund | ** | 269,859 |
| | | Blackrock Funds | Ishares Barclay Aggregate Bond Index Fund | ** | 225,478 |
| | | The Vanguard Group | Vanguard Small-Cap Index Admiral Fund | ** | 188,999 |
| | | Loomis Sayles | Loomis Sayles Bond Retail Fund | ** | 169,403 |
| | | Hartford Schroders | International Multi-Cap Value Fund | ** | 42,603 |
| | | The Vanguard Group | Vanguard Target Retirement 2055 Inv Fund | ** | 29,859 |
| | | AMG Managers | Silvercrest Small Cap Fund Class I | ** | 9,185 |
| | | The Vanguard Group | Vanguard Target Retirement 2050 Inv Fund | ** | 8,649 |
| | | Pimco Funds | Pimco All Asset Fund Class P | ** | 5,177 |
| | | | **Collective Trust** | | |
| | | Metropolitan Life | Metlife Stable Value Fund | ** | 1,291 |
| | | Total investments | | | $ 17,666,128 |
| * | | Notes receivable from participants | *** | $0 | $ 116,391 |

* Denotes party-in-interest.

** Information not required for participant-directed investments.

*** Interest at rates ranging from 4.25% to 6.50%, and maturity dates ranging from January 2019 to January 2025.

This schedule has been derived from information certified as complete and accurate by Newport Trust Company.

See Independent Auditor's Report.

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

Financial Statements and Supplemental Schedules

Year Ended December 31, 2018

WM
WIEDNER
MCAULIFFE

WIPFLi LLP
CPAs and Consultants

WIPFLI LLP

# Independent Auditor's Report

Plan Administrator and Trustees
Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust
Chicago, Illinois

**Report on the Financial Statements**
We were engaged to audit the accompanying financial statements of Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust (the "Plan"), which comprise the statements 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; 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 audits in accordance with auditing standards generally accepted in the United States. 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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Newport Trust Company, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the Trustee as of December 31, 2018 and 2017 and for the year ended December 31, 2018, that the information provided to the plan administrator by the Trustee is complete and accurate.

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

**Other Matter**
The supplemental schedules, Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2018 and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2018, are required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

WIPFLI LLP

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Wipfli LLP

Lincolnshire, Illinois
October 14, 2019

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Statements of Net Assets Available for Benefits

| *December 31,* | 2018 | 2017 |
|---|---|---|
| Assets: | | |
| Investments, at fair value | $ 17,666,128 | $ 21,973,688 |
| Receivables: | | |
| Company contributions | 555,629 | 507,368 |
| Participant contributions | 70,119 | 58,442 |
| Notes receivable from participants | 116,391 | 176,534 |
| Total receivables | 742,139 | 742,344 |
| Non-interest-bearing cash | 1,571 | 11,831 |
| Net assets available for benefits | $ 18,409,838 | $ 22,727,863 |

See accompanying notes to financial statements.

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Statement of Changes in Net Assets Available for Benefits

| *Year Ended December 31,* | 2018 |
|---|---|
| Additions: | |
| Investment income (loss): | |
| Net depreciation in fair value of investments | $ (1,719,397) |
| Dividends | 895,499 |
| Net investment income (loss) | (823,898) |
| Interest on notes receivable from participants | 7,215 |
| Contributions: | |
| Participants | 774,060 |
| Company | 714,765 |
| Rollover | 17,995 |
| Total contributions | 1,506,820 |
| Total additions | 690,137 |
| Deductions: | |
| Benefits paid to participants | 4,935,620 |
| Administrative expenses | 72,542 |
| Total deductions | 5,008,162 |
| Net decrease | (4,318,025) |
| Net assets available for benefits at beginning of year | 22,727,863 |
| Net assets available for benefits at end of year | $ 18,409,838 |

See accompanying notes to financial statements.

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

## Note 1: Description of Plan

The following description of Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust (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 covering all employees of Wiedner & McAuliffe, Ltd. (the "Company"), provided an employee is not (a) represented under a collective bargaining agreement, (b) a nonresident alien, or (c) a leased employee. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan's net assets are held by Mid Atlantic Trust Company, the sub-custodian for Newport Trust Company (NTC), the Plan's Trustee.

### Eligibility

Employees become eligible to participate in making elective salary deferrals to the Plan on their date of hire.

Employees are eligible to participate in a) Company matching contributions on their date of hire and b) Company profit-sharing contributions upon reaching age 21 and completing one year of service (at least 1,000 hours over a consecutive 12-month period), as defined.

### Contributions

Each year, participants may contribute a portion of their annual compensation, as defined in the Plan, as either a pretax or after-tax (Roth) deferral, up to the maximum allowed by the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified benefit or defined contribution plans (rollovers). Participants direct the investment of contributions into various investment options offered by the Plan.

The Company makes matching contributions each payroll period, equal to 50% of the participant's elective salary deferrals, up to a maximum amount of $2,000 per Plan year. Matching contributions for the year ended December 31, 2018, amounted to $164,742. In addition, the Company may make discretionary profit-sharing contributions, at the discretion of its Board of Directors, to be allocated to participants in proportion to the participant's allocation group, as defined. Discretionary contributions authorized for the year ended December 31, 2018 amounted to $550,023. Total Company contributions for the year ended December 31, 2018 were $714,765.

## Note 1: Description of Plan (Continued)

### Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contributions and rollover contributions, Company matching contributions, and allocations of (a) the Company's discretionary profit-sharing contribution, if any; and (b) Plan earnings (losses). Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from a participant's vested account.

### Vesting

Participants are immediately vested 100% in their voluntary contributions and rollover contribution accounts, plus actual earnings thereon. Participants vest in the Company's contributions at a rate of 20% per year beginning after two years of continuous service, with a participant being 100% vested after six years. Participants are immediately fully vested upon normal retirement (age 65), death, or disability.

### Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 less their highest outstanding loan amount during the prior 12 months, or 50% of their vested account balance in the Plan. Notes are repaid, with interest, through equal payroll deductions over a term of one to five years, unless the loan is used to acquire a principal residence, at which time the note can be repaid over a reasonable period of time. The notes are secured by the vested balance in the participant's account and bear interest at rates ranging from 4.25% to 6.50%, which are commensurate with local prevailing rates as determined by the Plan administrator.

### Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, as defined, participants may elect to receive an amount equal to the value of the vested interest in their account either in a lump sum or in substantially equal installments over a period of years not to exceed assumed life expectancy. In addition, participants may receive in-service distributions upon attaining age 59 1/2, and hardship withdrawals from their pretax elective deferral account if certain criteria are met. At December 31, 2018, there were no amounts owed to former participants whose employment had been terminated and who requested payout of their account balances.

## Note 1: Description of Plan (Continued)

### Forfeitures

Forfeitures are portions of participants' accounts that participants surrender by terminating employment prior to becoming fully vested. At December 31, 2018 and 2017, forfeited nonvested accounts totaled $7,621 and $24,934, respectively. Forfeitures may first be used to pay plan expenses, then to reduce Company contributions to the Plan. During 2018, forfeitures of $36,667 was used to pay Plan expenses, and $10,852 was used to reduce Company matching contributions.

## Note 2: Summary of Significant Accounting Policies

### Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (GAAP).

### Use of Estimates

The preparation of financial statements in accordance with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

### Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

### Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2018 and 2017. Delinquent participant notes receivable are recorded as benefit payments on the basis of the terms of the Plan document.

## Note 2: Summary of Significant Accounting Policies (Continued)

### Payment of Benefits

Benefit payments are recorded when paid.

### Administrative Expenses

Professional fees and certain administrative expenses incurred by the Plan are paid with forfeitures, Plan assets, or by the Company. Fees related to withdrawals or administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net depreciation in fair value of investments.

### Subsequent Events

The Plan has evaluated subsequent events through October 14, 2019, which is the date the financial statements were available to be issued.

The Plan's assets were transferred to a new trustee and custodian, PNC Bank, National Association (PNC) effective January 1, 2019. In March 2019, Newport Group, Inc. (Newport) purchased the defined contribution plan business from PNC. Newport's institutional trustee services are offered through Newport Trust Company, the Plan's current Trustee, and a wholly owned subsidiary of Newport.

## Note 3: Fair Value Measurements

GAAP specifies a three-tier fair value hierarchy, which prioritizes the inputs used in estimating fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2018 and 2017.

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

### Note 3: Fair Value Measurements (Continued)

C*ollective trust fund:* A stable value fund that is composed primarily of fully-benefit responsive investment contracts that are valued at the NAV of units of the insurance company collective trust. The NAV is used as a practical expedient to estimate fair value. Fair values were based on the NAV of shares held by the Plan at year-end as reported by the fund managers based on the value of the underlying assets at year-end.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflect future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2018 and 2017.

| | Assets at Fair Value as of December 31, 2018 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 17,664,837 | $ - | $ - | $ 17,664,837 |
| Investment assets measured at NAV | | | | 1,291 |
| Total investment assets at fair value | | | | $ 17,666,128 |

| | Assets at Fair Value as of December 31, 2017 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 21,973,688 | $ - | $ - | $ 21,973,688 |
| Total investment assets at fair value | | | | $ 21,973,688 |

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2018.

| December 31, 2018 | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|---|---|---|---|---|
| Collective trust fund | $ 1,291 | $0 | Daily | Daily |

### Note 4: Information Prepared and Certified by the Trustee

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. Certain information disclosed in the accompanying financial statements and supplemental schedules, including investments, notes receivable from participants and non-interest-bearing cash held at December 31, 2018 and 2017, and net depreciation in fair value of investments, dividends, and interest income on notes receivable from participants for the year ended December 31, 2018, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by NTC, the Trustee of the Plan.

### Note 5: Related-Party Transactions and Party-in-Interest Transactions

Certain Plan investments are managed by the Trustee, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. These transactions are not considered prohibited transactions under ERISA regulations. Fees paid by the Plan for administrative expenses to the Trustee aggregated $61,690, inclusive of $36,667 provided by forfeitures, for the year ended December 31, 2018.

Notes receivable from participants also qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA.

### Note 6: Plan Termination

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

### Note 7: Tax Status

The Plan, as adopted by the Company, is a Volume Submitter Profit Sharing Plan (Volume Submitter Plan) sponsored by Newport Group, Inc., an affiliate of NTC. The Volume Submitter Plan obtained its latest determination letter on March 31, 2014, in which the IRS stated that the Volume Submitter Plan, as then designed, was in compliance with applicable requirements of the IRC. The Plan has not requested its own IRS determination letter. The Plan has been amended since receipt of the determination letter. However, the plan administrator believes the Plan is currently designed, and being operated, in compliance with applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

## Note 8: Risks and Uncertainties

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

## Note 9: Prohibited Transactions

During 2018 and 2017, participant salary deferrals and loan repayments totaling $95,914 and $51,081, respectively, were not deposited by the Company within the period required under the U.S. Department of Labor's regulations. During 2018, additional 2017 missed participant salary deferrals and the related employer matching contributions from two prior years, were identified, adjusting the 2017 amount which was not deposited timely to $22,275, from the original receivable recorded in 2017 of $4,725. The entire $22,275 was deposited to these participants' accounts during 2018. During 2018, lost earnings were deposited into the trust related to 2017 delinquent contributions of $51,081. Lost earnings on 2018 deposits totaling $95,914 and on the 2017 missed deferrals totaling $22,275 will be calculated and deposited into the trust during 2019. The Company will file Form 5330 and pay all applicable excise taxes to the IRS. All payments will be made from the Company's assets, not from the Plan's assets.

## Note 10: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2018 and 2017, to Form 5500:

| | 2018 | 2017 |
|---|---|---|
| Net assets available for benefits per the financial statements | $ 18,409,838 | $ 22,727,863 |
| Adjustment for Company contributions receivable | (555,629) | (507,368) |
| Adjustment for participant contributions receivable | (70,119) | (58,442) |
| Net assets available for benefits per Form 5500 | $ 17,784,090 | $ 22,162,053 |

The following is a reconciliation of Company contributions per the financial statements for the year ended December 31, 2018, to Form 5500:

| | 2018 |
|---|---|
| Company contributions per the financial statements | $ 714,765 |
| Adjustment for Company contributions receivable | (48,261) |
| Company contributions per Form 5500 | $ 666,504 |

### Note 10: Reconciliation of Financial Statements to Form 5500 (Continued)

The following is a reconciliation of participant contributions per the financial statements for the year ended December 31, 2018, to Form 5500:

| | 2018 |
|---|---|
| Participant contributions per the financial statements | $ 774,060 |
| Adjustment for participant contributions receivable | (11,677) |
| Participant contributions per Form 5500 | $ 762,383 |

The following is a reconciliation of the net decrease in net assets per the financial statements at December 31, 2018, to Form 5500:

| | 2018 |
|---|---|
| Net decrease in net assets available for benefits | $ (4,318,025) |
| Adjustment for Company and participant contributions receivable | (59,938) |
| Net decrease in net assets available for benefits per Form 5500 | $ (4,377,963) |

The financial statements are prepared on the accrual basis of accounting and the Form 5500 recognizes contributions as paid.

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

EIN #36-3102597 Plan #001

December 31, 2018

| | Total that Consitutes Nonexempt Prohibited Transactions | | | |
|---|---|---|---|---|
| Participant Contributions Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| [ X ] Check Here if Late Participant Loan Repayments are Included | $ - | $ 169,270 | $ - | $ - |

See Independent Auditor's Report.

# Wiedner & McAuliffe, Ltd. 401(k) Profit Sharing Plan and Trust

## Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN #36-3102597 Plan #001

December 31, 2018

| | (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|---|
| | | | **Mutual Funds** | | |
| | | The Vanguard Group | Vanguard 500 Index Adm Fund | ** | $2,675,007 |
| | | Cullen Funds | Cullen High Dividend Equity I Fund | ** | 1,896,665 |
| | | The Vanguard Group | Vanguard Prime Money Market Inv Fund | ** | 1,834,058 |
| | | The Vanguard Group | Vanguard Tot Stk Mkt Idx Adm Fund | ** | 1,769,493 |
| | | Jennison Associates LLC | Harbor Capital Appreciation Instl Fund | ** | 1,625,511 |
| | | The Vanguard Group | Vanguard Mid Cap Index Adm Fund | ** | 1,522,543 |
| | | The Vanguard Group | Vanguard LifeStrategy Conservative Growth Inv Fund | ** | 1,284,329 |
| * | | William Blair | William Blair Low Duration Fund Class I | ** | 1,164,250 |
| | | Pimco Funds | Pimco Total Return Admin Fund | ** | 618,735 |
| | | American Funds | American Funds Europacific Growth Fund C | ** | 612,990 |
| | | The Vanguard Group | Vanguard FTSE All-World Ex-US ETF Fund | ** | 394,968 |
| | | Fidelity Investments | Fidelity Freedom 2020 Fund | ** | 358,045 |
| | | Fidelity Investments | Fidelity Real Estate Investment | ** | 347,751 |
| | | The Vanguard Group | Vanguard Total Bond Market Index Adm Fund | ** | 335,346 |
| | | Champlain Investments | Champlain Small Company Adv Fund | ** | 275,934 |
| | | The Vanguard Group | Vanguard LifeStrategy Growth Inv Fund | ** | 269,859 |
| | | Blackrock Funds | Ishares Barclay Aggregate Bond Index Fund | ** | 225,478 |
| | | The Vanguard Group | Vanguard Small-Cap Index Admiral Fund | ** | 188,999 |
| | | Loomis Sayles | Loomis Sayles Bond Retail Fund | ** | 169,403 |
| | | Hartford Schroders | International Multi-Cap Value Fund | ** | 42,603 |
| | | The Vanguard Group | Vanguard Target Retirement 2055 Inv Fund | ** | 29,859 |
| | | AMG Managers | Silvercrest Small Cap Fund Class I | ** | 9,185 |
| | | The Vanguard Group | Vanguard Target Retirement 2050 Inv Fund | ** | 8,649 |
| | | Pimco Funds | Pimco All Asset Fund Class P | ** | 5,177 |
| | | | **Collective Trust** | | |
| | | Metropolitan Life | Metlife Stable Value Fund | ** | 1,291 |
| | | Total investments | | | $ 17,666,128 |
| * | | Notes receivable from participants | *** | $0 | $ 116,391 |

* Denotes party-in-interest.

** Information not required for participant-directed investments.

*** Interest at rates ranging from 4.25% to 6.50%, and maturity dates ranging from January 2019 to January 2025.

This schedule has been derived from information certified as complete and accurate by Newport Trust Company.

See Independent Auditor's Report.