# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

**2018**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

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

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

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

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

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

**1a** Name of plan
WEST DEVELOPMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

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

**1c** Effective date of plan 01/01/2005

**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)
WEST DEVELOPMENT LLC

5796 ARMADA DRIVE
SUITE 300
CARLSBAD, CA 92008-4694

**2b** Employer Identification Number (EIN)
26-2719893

**2c** Plan Sponsor's telephone number
760-602-5874

**2d** Business code (see instructions)
531110

**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. | 10/16/2019 | JESSICA PEREZ |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/16/2019 | JESSICA PEREZ |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

**3b** Administrator's EIN

**3c** Administrator's telephone number

**4** If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
**a** Sponsor's name
**c** Plan Name

**4b** EIN

**4d** PN

| | | |
|---|---|---|
| **5** Total number of participants at the beginning of the plan year | **5** | 541 |
| **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)** | 514 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 339 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 98 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 437 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 1 |
| **f** Total. Add lines **6d** and **6e**. | **6f** | 438 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 234 |
| **h** Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 1 |
| **7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

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

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

**9a** Plan funding arrangement (check all that apply)

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

**9b** Plan benefit arrangement (check all that apply)

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

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

**D** Employer Identification Number (EIN)
26-2719893

## 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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

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

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**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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (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? |
|---|---|---|---|---|---|---|
| 13 37 50 64 | CONTRACT ADMINISTRATOR | 11142 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

WELLS FARGO ADVISORS

34-1542819

| (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 50 99 | INVESTMENT ADVISORY | 2975 | Yes [X] No [ ] | Yes [ ] No [X] | 9318 | Yes [ ] No [X] |

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

WELLS FARGO ADVISORS

12531 HIGH BLUFF DRIVE
SUITE 400
SAN DIEGO, CA 92130

| (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? |
|---|---|---|---|---|---|---|
| 31 51 | FIDUCIARY SERVICES | 9317 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| WELLS FARGO ADVISORS | 27 50 99 | 9318 |

| **(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. |
|---|---|
| PRINCIPAL LIFE INSURANCE COMPANY<br><br>42-0127290 | INVESTMENT ADVISORY (PLAN) |

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

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

| **(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 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
WEST DEVELOPMENT LLC 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
WEST DEVELOPMENT LLC

**D** Employer Identification Number (EIN)
26-2719893

## 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 | 9596 | 9596 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 0 | 0 |
| **(2)** Participant contributions | 1b(2) | 0 | 0 |
| **(3)** Other | 1b(3) | 0 | 0 |
| **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) | 98140 | 55828 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(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) | 6404855 | 5196125 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 12 | 12 |

| | | | (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 | 6512603 | 5261561 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | 0 | |
| **h** | Operating payables | 1h | 0 | |
| **i** | Acquisition indebtedness | 1i | 0 | |
| **j** | Other liabilities | 1j | 0 | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 6512603 | 5261561 |

## 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) | 615469 | |
| | **(B)** Participants | 2a(1)(B) | 616636 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 183600 | |
| | **(2)** Noncash contributions | 2a(2) | 0 | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1415705 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | 0 | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | 0 | |
| | **(E)** Participant loans | 2b(1)(E) | 4199 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 4199 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 57539 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 57539 |
| | **(3)** Rents | 2b(3) | | 0 |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | 0 | |
| | **(B)** Other | 2b(5)(B) | 0 | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 0 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | -253699 |
| c Other income | 2c | | -22370 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1201374 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 2447116 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 2447116 |
| f Corrective distributions (see instructions) | 2f | | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 2068 |
| h Interest expense | 2h | | 0 |
| i Administrative expenses: (1) Professional fees | 2i(1) | 0 | |
| (2) Contract administrator fees | 2i(2) | 257 | |
| (3) Investment advisory and management fees | 2i(3) | 2975 | |
| (4) Other | 2i(4) | 0 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 3232 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 2452416 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | -1251042 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

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

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

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

**(1)** Name: LINDSAY & BROWNELL **(2)** EIN: 33-0885895

**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 | | 6104 |
| **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 | 0 |

| | | | 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 | 0 |
| 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 | 0 |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 500000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | X | | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | X | | |

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

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2018**

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

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

**A** Name of plan
WEST DEVELOPMENT LLC 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
WEST DEVELOPMENT LLC

**D** Employer Identification Number (EIN)
26-2719893

## 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): 42-0127290 58-1428634

**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):




# WEST DEVELOPMENT, LLC 401(k) PROFIT SHARING PLAN AND TRUST

## AUDITED FINANCIAL STATEMENTS

## DECEMBER 31, 2018 AND 2017

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Lindsay &
Brownell

Lindsay & Brownell, LLP
Certified Public Accountants

4225 Executive Square, Suite 1150
La Jolla, California 92037
Phone: 858. 558. 9200 | Fax: 858. 558. 8225

Mark W. Lindsay
Stephen J. Brownell
Lisa M. Betyar
Jeffrey S. Ackley
Mary H. McGroarty
Kristina M. Yanover
Michelle A. Myhra
Gregory M. Malone

# INDEPENDENT AUDITOR'S REPORT

To the Plan Administrative Committee
West Development, LLC 401(k) Profit Sharing Plan and Trust

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of West Development, LLC 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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

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

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Reliance Trust Company and Principal Trust Company, the Trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that Reliance Trust Company held the Plan's investment assets and executed investment transactions from January 1, 2018 to April 30, 2018 and that Principal Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2018 and for the period from May 1, 2018 to December 31, 2018. The Plan Administrator has obtained a certification from the Trustee as of and for the years ended December 31, 2018 and 2017, that the information provided to the Plan Administrator by the Trustee is complete and accurate.

**Disclaimer of Opinion**

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion on the 2018 and 2017 financial statements. Accordingly, we do not express an opinion on these financial statements.

**Other Matter**

The supplemental schedules, Delinquent Participant Contributions and Schedule of Assets (Held at End of Year), are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

The form and content of the information included in the 2018 and 2017 financial statements and supplemental schedules, other than that derived from the information certified by the Trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Lindsay & Brownell, LLP

Lindsay & Brownell, LLP

La Jolla, California
October 15, 2019

**WEST DEVELOPMENT, LLC 401(k) PROFIT SHARING PLAN AND TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
**December 31, 2018 and 2017**

| | 2018 | 2017 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 9,596 | $ 10,846 |
| Investments | 5,196,137 | 6,330,289 |
| Receivables | | |
| Accrued interest and dividends | - | 73,316 |
| Contributions receivable | - | 323,160 |
| Notes receivable from participants | 55,828 | 98,140 |
| Total Receivables | 55,828 | 494,616 |
| **Total Assets** | 5,261,561 | 6,835,751 |
| **LIABILITIES** | | |
| Benefits Payable to Participants | - | 15,821 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 5,261,561 | $ 6,819,930 |

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

**WEST DEVELOPMENT, LLC 401(k) PROFIT SHARING PLAN AND TRUST**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
**Years Ended December 31, 2018 and 2017**

| | 2018 | 2017 |
|---|---|---|
| **Additions in Net Assets Attributed to:** | | |
| Investment (Loss) Income | | |
| Dividends and interest | $ 57,539 | $ 190,411 |
| Net (depreciation) appreciation in fair value of investments | (253,699) | 586,701 |
| Other loss | (22,370) | - |
| **Total Investment (Loss) Income** | (218,530) | 777,112 |
| Interest Income on Notes Receivable From Participants | 4,199 | 3,447 |
| Contributions | | |
| Participant | 597,527 | 702,982 |
| Employer | 311,418 | 676,130 |
| Rollover | 183,600 | 217,822 |
| Transfers in due to merger | - | 1,121,333 |
| **Total Contributions** | 1,092,545 | 2,718,267 |
| **Total Additions to Net Assets** | 878,214 | 3,498,826 |
| **Deductions from Net Assets Attributed to:** | | |
| Benefit Payments | 2,433,363 | 307,055 |
| Administrative Expenses | 3,232 | 30,665 |
| **Total Deductions from Net Assets** | 2,436,595 | 337,720 |
| **Net Change** | (1,558,381) | 3,161,106 |
| **Net Assets Available for Benefits** | | |
| Beginning of Year | 6,819,942 | 3,658,824 |
| End of Year | $ 5,261,561 | $ 6,819,930 |

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

## Note 1. Description of Plan

The following description of the West Development, LLC 401(k) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan was established effective January 1, 2005 and is a qualified defined contribution and profit sharing plan under section 401(k) of the Internal Revenue Code ("Tax Code") and subject to the provisions of the Employment Retirement Income Security Act of 1974 ("ERISA"), as amended. The Plan covers substantially all employees of the Company who have attained age twenty-one and completed three months of full-time employment. Eligible employees can enroll in the Plan on the first day of the month following the date they have satisfied the eligibility requirements. The board of trustees is responsible for oversight of the Plan. The investment committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's board of trustees.

Participants include eligible employees of the following entities (collectively the "Company" or "Plan Sponsor") during 2018 and 2017:

| | | |
|---|---|---|
| West Development, LLC | West CCRA, LLC | Rock Solid Amusements, LLC |
| West Inn & Suites, LLC | West Cannon Court, LLC | Lattner Entertainment Group Illinois, LLC |
| West RB, LLC | Vitality Senior Living, LLC | Asset Development Group, Inc. |
| VSL Victoria, LLC | VSL Allen, LLC | Workpoint, LLC |
| West Partners | | |

Plan Amendments: On November 1, 2017, the Company amended the Plan to include the net assets of Asset Development Group, Inc. Vesting for participants entered into the Plan through this acquisition is determined based off of the hire date rolled over from Asset Development Group, Inc. Net assets of $1,121,333 were transferred to the Plan which is shown as transfers in due to merger on the accompanying statements of changes in net assets available for benefits.

During 2018, the Plan was amended to allow employees of the following related entities to participate in the Plan under the same eligibility requirements as described above and the effective date of adopting the Plan:

| | |
|---|---|
| West Partners | January 1, 2018 |
| Workpoint, LLC | March 12, 2018 |

During 2018, the Plan was amended to terminate the participation of the following entities:

| | | |
|---|---|---|
| West RB, LLC | West CCRA, LLC | Rock Solid Amusements, LLC |
| West Inn & Suites, LLC | Vitality Senior Living, LLC | Lattner Entertainment Group Illinois, LLC |

Trustees, Custodians and Recordkeepers: The Trustee of the Plan and Custodian of the Plan's assets from January 1, 2018 to April 30, 2018 was Reliance Trust Company ("Reliance" or "Trustee"). The Recordkeeper from January 1, 2018 to April 30, 2018 was Newport Group, Inc. ("Newport Group"). Effective May 1, 2018 the Trustee, Custodian of the Plan's assets, and Recordkeeper was Principal Trust Company ("Principal" or "Trustee").

**Note 1. Description of Plan (Continued)**

Participant Contributions: Each year, participants in the Plan may contribute up to 96% of their eligible compensation. A participant's total contribution for any one calendar year is limited to the maximum annual contribution allowable pursuant to the requirements of section 401(k) of the Tax Code, which was $18,500 and $18,000 for 2018 and 2017, respectively. Additional catch-up contributions can be made beginning in the Plan year in which a participant will be at least 50 years of age by the end of the Plan year. The maximum catch-up contribution allowed was $6,000 for 2018 and 2017.

Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers mutual funds as investment options for participants.

Employer Contributions: Effective with the Plan year beginning January 1, 2010, the Plan adopted a "Safe-Harbor" matching contribution for all eligible non-highly compensated employees. The employer's policy is to match 100% of the participant's elective deferral not to exceed 3% of the participant's eligible compensation, plus 50% of the participant's elective deferral in excess of 3%, but not in excess of 5% of the participant's eligible compensation. Employer matching contributions totaled $311,418 and $676,130 for the years ended December 31, 2018 and 2017, respectively.

The employer may also make additional discretionary contributions as determined by the Company's board of directors each year. These discretionary contributions are allocated only to participants completing at least 500 hours of service during the Plan year, based on the percentage relationship of the participant's eligible compensation to the total eligible compensation for all participants, and are not to exceed participant elective deferrals in excess of 6% of the participant's eligible compensation. No discretionary contributions were declared or paid during the years ended December 31, 2018 and 2017.

Participant Accounts: An account is maintained for each participant. Each participant's account is credited with the participant's contribution, the employer's matching contribution, and an allocation of the Company's discretionary nonelective contributions, if applicable. Allocation of the discretionary nonelective contribution is based on participant annual gross compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The Company may designate all or a portion of any nonelective contributions as "qualified nonelective contributions," which will be fully vested. Each participant's account is also credited with investment gain or loss as of each valuation date. The valuation date occurs daily during the Plan year. Earnings and losses are allocated on the basis of the ratio that a participant's account balance bears to the total account balances of all participants in the same investment. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their elective deferral contributions, rollover contributions, Safe-Harbor matching contributions, and qualified nonelective contributions, plus or minus any earnings or losses thereon. Vesting in employer profit sharing contributions is based on years of continuous service according to the following six-year vesting schedule: 2 years – 20%, 3 years – 40%, 4 years – 60%, 5 years – 80%, 6 years – 100%.

Participants are considered fully vested upon attainment of retirement age, retirement due to disability or death, and upon complete or partial termination of the Plan.

**Note 1. Description of Plan (Continued)**

Notes Receivable from Participants: Participants may borrow from their accounts a minimum of $1,000, up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at various rates, which are commensurate with local prevailing rates as determined by the Plan Trustees. Principal and interest are paid ratably through payroll deductions on at least a quarterly basis.

Payment of Benefits: Upon termination of service, due to death, disability, or retirement, a participant may elect to receive a lump-sum, installment payment, or annuity contract distribution equal to the value of the participant's vested balance.

Forfeited Accounts: Participants are always fully vested in their deferral contributions, rollover contributions, Safe-Harbor employer matching contributions, and qualified nonelective contributions. If a participant terminates service prior to becoming fully vested in their account balance, any account balance that is not fully vested is subject to forfeiture. Forfeitures can be used to pay administrative expenses or reduce employer contributions. During the years ended December 31, 2018 and 2017, forfeitures of $6,487 and $0, respectively, were used to reduce employer matching contributions. At December 31, 2018 and 2017 forfeited non-vested balances totaled $0 and $6,485, respectively.

**Note 2. Summary of Significant Accounting Policies**

Basis of Accounting: The financial statements of the Plan are prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Accordingly, participant contributions, employer matching contributions, and employer discretionary nonelective contributions are recorded in the period in which they are earned, and benefit payments and Plan expenses are recorded in the period in which they are incurred.

Adopted Accounting Pronouncements: The Plan Administrator has implemented all applicable accounting pronouncements within the Accounting Standards Codification ("ASC") that are in effect as of December 31, 2018 and 2017. The Plan Administrator does not believe there are any other new accounting standards updates issued by the Financial Accounting Standards Board ("FASB") that might have a material impact on the Plan's net assets available for benefits or changes in net assets available for benefits.

Use of Estimates: The preparation of financial statements in accordance with U.S. GAAP requires Plan's management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

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

**Note 2. Summary of Significant Accounting Policies (Continued)**

Tax Status: The Plan has adopted a standardized form of a volume submitter prototype plan sponsored by Reliance from January 1, 2018 to April 30, 2018 and a non-standardized profit sharing plan by Principal from May 1, 2018 to December 31, 2018. These plans received opinion letters dated March 31, 2014 from the Internal Revenue Service ("IRS") as to each plan's qualified status. The Plan has been amended since receiving the opinion letters; however the Plan Sponsor believes the Plan is designed and is being operated in compliance with the applicable requirements of the Tax Code and therefore believes that the Plan is qualified and the related trust is tax exempt.

Uncertain Tax Positions: U.S. GAAP requires plan management to evaluate tax positions taken by the Plan, and determine whether such positions would more likely than not be sustained upon examination by the IRS. The Plan records a liability for uncertain tax positions when it is probable that a loss has been incurred and the amount can be reasonably estimated. Plan management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings. The Plan recognizes any interest and penalties related to uncertain tax positions when identified in income tax expense. Plan management has determined that the Plan does not have any unrecognized uncertain income tax positions as of December 31, 2018 and 2017.

Notes Receivable from Participants: Loans to participants are reported at their unpaid principal balance plus any accrued but unpaid interest. The loans are secured by the balance in the participant's account and bear interest at rates determined by the Plan Trustees. Interest earned on each loan is allocated to that participant's account. The Plan Trustees will consider a participant loan to be in default if any scheduled loan repayment is not made by the end of the calendar quarter following the quarter in which the missed payment was due. Delinquent notes receivable from participants may be reclassified as distributions based upon the terms of the Plan document.

Investment Valuation: The Plan's investments held in mutual funds are stated at fair value. Fair value is based on the closing price on the last business day of the plan year. Purchases and sales of securities are recorded on a trade-date basis.

Income Recognition: Realized gains and losses from the sale of investments and the difference in fair value of assets held from one period to the next is recognized and included in change in appreciation (depreciation) in fair value of investments in the statements of changes in net assets available for benefits. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date.

Benefit Payments: Benefit payments are recorded when applied for by the Plan participant. At December 31, 2018 and 2017, benefits applied for but not paid totaled $0 and $15,821, respectively.

Administrative Expenses: Plan administration fees are either paid by the Company, directly or through the nonvested forfeitures account, or passed through to the participants of the Plan. Plan administration fees incurred by the Company are not passed on as an expense of the Plan. Transaction based fees associated with optional services offered under the Plan, such as loan fees, are charged directly to the respective participant's account. Administrative expenses paid by the Plan totaled $3,232 and $30,665 for the years ended December 31, 2018 and 2017, respectively.

Financial Statement Presentation: The financial statements of the Plan contain certain classifications of assets, additions to net assets, and deductions from net assets that may differ from the presentation of assets, income and expenses that are reported on IRS Form 5500 for the current plan year. These possible reclassifications do not represent any modifications to total assets or net assets of the Plan as reported on Form 5500.

**Note 2. Summary of Significant Accounting Policies (Continued)**

Reclassifications: Certain items in the prior year financial statements have been reclassified to conform to the presentation in the current year financial statements.

Evaluation of Subsequent Events: The Plan evaluated subsequent events through the date these financial statements were available to be issued. There were no material subsequent events that required recognition or disclosure in the financial statements.

**Note 3. Plan Termination**

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their accounts, which includes employer contributions.

**Note 4. Fair Value Measurements**

FASB ASC 820, *Fair Value Measurements,* defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The provisions of FASB ASC 820 establish a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs by requiring that observable inputs be used when available. The three-level hierarchy for fair value measurements is defined as follows:

> Level 1 - quoted prices for identical assets or liabilities in active markets as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.
>
> Level 2 - observable market-based inputs or unobservable inputs that are corroborated by market data. May include quoted prices in a market that is not active.
>
> Level 3 - unobservable inputs that cannot be corroborated by market data. These inputs reflect management's best estimate of fair value using its own assumptions about the assumptions a market participant would use in pricing the asset or liability.

Investments are reported at fair value and assigned a hierarchy based on inputs of valuation techniques used to measure fair value. These funds are all classified as Level 1 within the fair value hierarchy as the funds are traded on an active exchange and valued using quoted market prices on the valuation date.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of 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.

**Note 4. Fair Value Measurements (Continued)**

The following table summarizes the Plan's assets carried at fair value within the FASB ASC 820 fair value hierarchy levels as of December 31, 2018:

**Assets at Fair Value as of December 31, 2018**

| Description | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| **Investments** | | | | |
| Mutual funds | $ 5,196,137 | $ - | $ - | $ 5,196,137 |
| Total | $ 5,196,137 | $ - | $ - | $ 5,196,137 |

The following table summarizes the Plan's assets carried at fair value within the FASB ASC 820 fair value hierarchy levels as of December 31, 2017:

**Assets at Fair Value as of December 31, 2017**

| Description | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| **Investments** | | | | |
| Mutual funds | $ 6,330,289 | $ - | $ - | $ 6,330,289 |
| Total | $ 6,330,289 | $ - | $ - | $ 6,330,289 |

**Note 5. Party-In-Interest Transactions**

Reliance was the Trustee and Custodian and Newport Group was the Recordkeeper as defined by the Plan from January 1, 2018 to April 30, 2018. Principal is the Trustee, Custodian and Recordkeeper as defined by the Plan as of May 1, 2018. Transactions between these parties and the Plan would qualify as party-in-interest transactions. Notes receivable from Plan participants and the related interest income are also considered party-in-interest transactions.

**Note 6. Information Prepared and Certified by Trustees**

The Plan's investments were brokered by Reliance and maintained by the Newport Group as of December 31, 2017 and April 30, 2018 and for the period from January 1, 2017 to December 31, 2017 and January 1, 2018 to April 30, 2018. The Plan's investments were brokered and maintained by Principal as of December 31, 2018 and for the period from May 1, 2018 to December 31, 2018. The following unaudited information in the financial statements was certified to be complete and accurate by the Plan's Trustees within the meaning of 29 CFR 2520.103-8 of the Department of Labor's ("DOL's") Rules and Regulations for Reporting and Disclosure under ERISA:

- All amounts relating to investments as enumerated in the statements of net assets available for benefits as of December 31, 2018 and 2017;
- All amounts relating to investment income, including interest, dividends, and net investment gain or loss from mutual funds, as enumerated in the statements of changes in net assets available for benefits for the years ended December 31, 2018 and 2017; and
- All amounts enumerated in the Supplementary Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2018.

**Note 6. Information Prepared and Certified by Trustees (Continued)**

During the years ended December 31, 2018 and 2017, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) depreciated and appreciated in value by $(253,699) and $586,701, respectively.

**Note 7. Reconciliation to Form 5500**

The following table 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 Financial Statements | $ 5,261,561 | $ 6,819,930 |
| Contributions receivable | - | (323,160) |
| Distributions payable to participants | - | 15,821 |
| Net Assets Available for Benefits per Form 5500 | $ 5,261,561 | $ 6,512,591 |

The following table is a reconciliation of the net change in net assets available for benefits per the financial statements for the years ended December 31, 2018 and 2017, to the net change in net assets available for benefits reported in Form 5500:

| | 2018 | 2017 |
|---|---|---|
| Net Change in Net Assets Available for Benefits per Financial Statements | $ (1,558,369) | $ 3,161,106 |
| Add: Beginning contributions receivable | 323,160 | 16,049 |
| Less: Ending contributions receivable | - | (323,160) |
| Less: Beginning distributions payable to participants | (15,821) | - |
| Add: Ending distributions payable to participants | - | 15,821 |
| Transfers (in) out due to plan acquisition/spinoff | - | (1,121,333) |
| Net Change in Net Assets Available for Benefits per Form 5500 | $ (1,251,030) | $ 1,748,483 |

**Note 8. Nonexempt Transactions**

As reported on Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, certain participant contributions were not remitted to the Plan within the time frame specified by the DOL's Regulation 29 CFR 2510.3-102, thus constituting nonexempt transactions between the Plan and the Plan Sponsor during 2018 and 2017.

**Note 9. Compliance Testing**

The Plan's third-party recordkeeper, Newport Group, performs annual compliance testing for the Plan. In 2017, the Plan failed the average benefits test resulting in a required employer qualified nonelective contribution ("QNEC") to the Plan totaling $293,367. As of December 31, 2017, the QNEC is reported as contributions receivable in the statement of net assets available for benefits and as employer contributions on the statements of changes in net assets available for benefits. During 2018, the QNEC was deposited into the Plan.

# SUPPLEMENTAL SCHEDULES

**WEST DEVELOPMENT, LLC 401(k) PROFIT SHARING PLAN AND TRUST** **001**

**WEST DEVELOPMENT, LLC** **94-1750457**
**SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**
**YEAR ENDED DECEMBER 31, 2018**

| | Participant Contributions Transferred Late to Plan | Total that Constitute Nonexempt Prohibited Transactions | | | |
|---|---|---|---|---|---|
| Year | Check Here if Late Participant Loan Repayments are Included: | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| 2018 | X | $ - | $ 2,326 | $ - | $ - |
| 2017 | | $ - | $ 1,370 | $ - | $ - |

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

**WEST DEVELOPMENT, LLC 401(k) PROFIT SHARING PLAN AND TRUST** **001**

**WEST DEVELOPMENT, LLC** **94-1750457**
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**FOR PLAN YEAR ENDED DECEMBER 31, 2018**

| (a) | (b) Identity of issuer, borrower, lessor or similar party | (c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | American Funds | 2030 Target Retirement Fund | ** | $ 1,115,330 |
| | American Funds | 2040 Target Retirement Fund | ** | 892,017 |
| | American Funds | 2020 Target Retirement Fund | ** | 446,115 |
| | Fidelity | Government Money Market Cap Reserve Fund | ** | 429,550 |
| | American Funds | 2010 Target Retirement Fund | ** | 269,201 |
| | American Funds | 2025 Target Retirement Fund | ** | 244,108 |
| | T. Rowe Price | Mid Cap Growth Fund | ** | 228,653 |
| | Invesco | S&P 500 Index Fund | ** | 219,034 |
| | American Funds | 2050 Target Retirement Fund | ** | 162,898 |
| | Massmutual Financial Group | Growth Fund | ** | 141,347 |
| | MFS | Value Fund | ** | 121,476 |
| | American Funds | 2035 Target Retirement Fund | ** | 113,332 |
| | Pioneer | Bond Fund | ** | 105,016 |
| | Fidelity | Small Cap Growth Fund | ** | 98,196 |
| | Voya Strategic Income | Voya Intermediate Bond | ** | 83,979 |
| | MFS | International Diversification Fund | ** | 73,198 |
| | MFS | Growth Fund | ** | 70,681 |
| | American Funds | 2045 Target Retirement Fund | ** | 65,384 |
| | Allianz | Mid Cap Value Fund | ** | 65,199 |
| | Principal | Mid Cap S&P 400 Fund | ** | 52,726 |
| | American Funds | New World Fund | ** | 51,086 |
| | American Funds | 2055 Target Retirement Fund | ** | 33,014 |
| | American Funds | New Perspective Fund | ** | 28,637 |
| | Delaware | Small Cap Value Fund | ** | 27,739 |
| | American Funds | 2015 Target Retirement Fund | ** | 24,368 |
| | American Funds | Capital Income Builder Fund | ** | 24,299 |
| | Principal | Non-interest bearing cash | ** | 9,596 |
| | American Funds | 2060 Target Retirement Fund | ** | 9,542 |
| | Fidelity | Fidelity Managed Income Portfolio Fund | ** | 12 |
| * | Notes Receivable from Participants | Interest rates ranged from 4.25% to 6.25% with various maturities through 2023. | - | 55,828 |
| | | | | $ 5,261,561 |

* Represents a party-in-interest to the Plan.
** Information is not required as investments are participant directed.

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

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# SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

W D LLC 401() P S P

EIN 26 2719893
PLAN NUMBER 001
PLAN YEAR 01/01/2018 TO 12/31/2018

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | Allianz | Registered Investment Company ALLIANZGI NFJ MID-CAP VAL R FD | $ 0.00 | $ 65,198.72 |
| | American Funds Service Company | Registered Investment Company AM FDS NEW PERSP R3 FUND | $ 0.00 | $ 28,637.02 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2010 R3 FD | $ 0.00 | $ 269,200.58 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2015 R3 FD | $ 0.00 | $ 24,368.28 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2020 R3 FD | $ 0.00 | $ 446,115.33 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2025 R3 FD | $ 0.00 | $ 244,107.99 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2030 R3 FD | $ 0.00 | $ 1,115,330.69 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2035 R3 FD | $ 0.00 | $ 113,332.13 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2040 R3 FD | $ 0.00 | $ 892,016.80 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2045 R3 FD | $ 0.00 | $ 65,383.51 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2050 R3 FD | $ 0.00 | $ 162,898.20 |
| | The American Funds | Registered Investment Company AM FDS TRGT DTE RTM 2055 R3 FD | $ 0.00 | $ 33,013.99 |
| | American Funds Service Company | Registered Investment Company AM FDS TRGT DTE RTM 2060 R3 FD | $ 0.00 | $ 9,542.12 |
| | The American Funds | Registered Investment Company AM FND CAP INC BUILDER R3 FUND | $ 0.00 | $ 24,299.27 |
| | American Funds Service Company | Registered Investment Company AMER FUNDS NEW WORLD R3 FUND | $ 0.00 | $ 51,085.82 |

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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# SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

W D LLC 401() P S P

EIN 26 2719893
PLAN NUMBER 001
PLAN YEAR 01/01/2018 TO 12/31/2018

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | Delaware Investments | Registered Investment Company DELAWARE SMCAP VALUE R FUND | $ 0.00 | $ 27,739.27 |
| | Fidelity Investments | Other Fidelity Managed Inc Port | $ 0.00 | $ 12.00 |
| | Fidelity Investments | Registered Investment Company FIDELITY ADV SMALL CAP GR M FD | $ 0.00 | $ 98,196.55 |
| | Fidelity Investments | Registered Investment Company FIDELITY GOV MM CAP RSRV CL FD | $ 0.00 | $ 429,549.86 |
| | Invesco Funds Group, Inc. | Registered Investment Company INVESCO SP 500 IDX Y FD | $ 0.00 | $ 219,033.75 |
| | MassMutual Financial Group | Registered Investment Company MASSMUTUAL SEL BLCHP GRW R3 FD | $ 0.00 | $ 141,346.94 |
| | MFS Investment Management | Registered Investment Company MFS GROWTH R3 FUND | $ 0.00 | $ 70,680.57 |
| | MFS Investment Management | Registered Investment Company MFS INTL DIVERSIFICATION R3 FD | $ 0.00 | $ 73,197.76 |
| | MFS Investment Management | Registered Investment Company MFS VALUE R3 FUND | $ 0.00 | $ 121,476.18 |
| | Pioneer | Registered Investment Company PIONEER BOND R FUND | $ 0.00 | $ 105,016.32 |
| * | Principal Funds Inc | Registered Investment Company PRIN MIDCAP S&P 400 IDX R3 FD | $ 0.00 | $ 52,725.65 |
| | T. Rowe Price Funds | Registered Investment Company T. ROWE PRICE MID-CAP GR R FD | $ 0.00 | $ 228,653.29 |
| | Transfer Business | Non Interest Bearing Cash Transfer Business | $ 0.00 | $ 9,596.00 |
| | Voya | Registered Investment Company VOYA INTERMEDIATE BOND R FUND | $ 0.00 | $ 83,978.74 |
| * | Participant Loans | Range of Interest Rates Rates Range From 4.25% To 6.25% | $ 0.00 | $ 55,828.00 |

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)