

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 6047(e), 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
		2015
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN-2015</u>	1b Three-digit plan number (PN) ▶ <u>101</u> 1c Effective date of plan <u>01/01/1992</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ATC/VANCOM, INC.</u> <u>223 W. MEADOWVIEW ROAD</u> <u>GREENSBORO, NC 27406</u>	2b Employer Identification Number (EIN) <u>36-4119560</u> 2c Plan Sponsor's telephone number <u>336-373-2451</u> 2d Business code (see instructions) <u>485110</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>12/20/2019</u>	<u>ANDREW DYBEL</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2015)
v. 150123

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name VEOLIA TRANSPORTATION SERVICES, INC.	4b EIN 52-1493194 4c PN 101
5 Total number of participants at the beginning of the plan year	5 174
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) 131
a(2) Total number of active participants at the end of the plan year	6a(2) 131
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 51
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 182
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 182
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III	Form M-1 Compliance Information (to be completed by welfare benefit plans)
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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 2015 Form M-1 annual report. If the plan was not required to file the 2015 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 <hr/> Department of Labor Employee Benefits Security Administration <hr/> 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 <hr/> 2015 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN-2015	B Three-digit plan number (PN) ►	101
C Plan sponsor's name as shown on line 2a of Form 5500 ATC/VANCOM, INC.	D Employer Identification Number (EIN) 36-4119560	

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

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

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	MH3698	182	01/01/2015	12/31/2015

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	10204

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
 COMPUPAY INSURANCE & BROKERAGE SERV STE 345, 415 DUKE DR.
 FRANKLIN, TN 37067

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	10204	SERVICE FEE	3

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

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

(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	210619
5 Current value of plan's interest under this contract in separate accounts at year end	5	4405459

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

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

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

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

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

b Balance at the end of the previous year	7b	203497
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c Additions: (1) Contributions deposited during the year	7c(1)	490000	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	8324	
(4) Transferred from separate account	7c(4)	549526	
(5) Other (specify below)	7c(5)		
▶			

(6) Total additions	7c(6)	1047850
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d Total of balance and additions (add lines 7b and 7c(6))	7d	1251347
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	575228	
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)	465500	
(4) Other (specify below)	7e(4)		
▶			

(5) Total deductions	7e(5)	1040728
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	210619
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

Round off amounts to nearest dollar.
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN-2015	B Three-digit plan number (PN) 101
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ATC/VANCOM, INC.	D Employer Identification Number (EIN) 36-4119560

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2015			
2 Assets:			
a Market value	2a	4844002	
b Actuarial value	2b	4537097	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	43	859318	859318
c For active participants	131	3549431	3656712
d Total	174	4408749	4516030
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.24%	
6 Target normal cost	6	402044	

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

SIGN HERE			06/20/2016
Signature of actuary		Date	
PANRONG XIAO		14-07551	
Type or print name of actuary		Most recent enrollment number	
ACO/DCS		904-249-9171	
Firm name		Telephone number (including area code)	
PO BOX 1967 BLDG. B-STE. A WOODSTOCK, GA 30188			
Address of the firm			

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

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1057
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	1057
10 Interest on line 9 using prior year's actual return of <u>7.88</u> %	0	83
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		128773
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.44</u> %		8293
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance.....		137066
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	1140

Part III Funding Percentages		
14 Funding target attainment percentage.....	14	100.44 %
15 Adjusted funding target attainment percentage	15	100.41 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	97.97 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/06/2015	130000	0			
04/09/2015	120000	0			
07/02/2015	120000	0			
10/08/2015	120000	0			
			Totals ►	18(b)	490000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	478975
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?..... ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	402044	
b Excess assets, if applicable, but not greater than line 31a	31b	19927	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	382117	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	382117	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	478975	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	96858	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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
		2015
		This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN-2015	B Three-digit plan number (PN) ▶	101
C Plan sponsor's name as shown on line 2a of Form 5500 ATC/VANCOM, INC.	D Employer Identification Number (EIN) 36-4119560	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708
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(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;">2015</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN-2015	B Three-digit plan number (PN) ▶	101
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 ATC/VANCOM, INC.	D Employer Identification Number (EIN) 36-4119560
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: MAP CONTRACT SEPARATE ACCOUNT D

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

c EIN-PN 71-0294708-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4405459
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>		
A Name of plan <u>ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN-2015</u>		B Three-digit plan number (PN) ► <u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ATC/VANCOM, INC.</u>		D Employer Identification Number (EIN) <u>36-4119560</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
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)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)	4640505	4405459
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	203497	210619
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4844002	4616078

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4844002	4616078
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	490000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		490000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	8325	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8325
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-151020
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		347305

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	575229	
(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)		575229
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		575229

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-227924
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

☒ Yes ☐ No

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

(1) Name: CHERRY BEKAERT LLP

(2) EIN: 56-0574444

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	N/A	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.)		☒		
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒		

	Yes	No	N/A	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.)		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.)		X		
e Was this plan covered by a fidelity bond?	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?		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?		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?		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.)	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.)	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?		X		
l Has the plan failed to provide any benefit when due under the plan?		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)				
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.				
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

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

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

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

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 section 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 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>ATC/VANCOM, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN-2015</u>	B Three-digit plan number (PN) ▶ <u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ATC/VANCOM, INC.</u>	D Employer Identification Number (EIN) <u>36-4119560</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>71-0294708</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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:		14a	
	a The current year		14b	
	b The plan year immediately preceding the current plan year		14c	
	c The second preceding plan year			
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
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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): _____

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A
22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____. (See instructions for tax law changes and codes).		
22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____.		
22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.		
23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

***As of December 31, 2015 and 2014 and
for the Year Ended December 31, 2015***

And Report of Independent Auditor

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

Report of Independent Auditor

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

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ATC/Vancom of North Carolina, Inc. Greensboro Employees' Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits – modified cash basis for the years then ended, and the related notes to the financial statements – modified cash basis.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Voya Retirement Insurance and Annuity Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the custodian as of December 31, 2015 and 2014 and for the years then ended, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Basis of Accounting

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

Other Matter

The supplemental schedules Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2015, and Form 5500, Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2015, 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 financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Cherry Bekaert LLP

Coral Gables, Florida
October 17, 2016

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

DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Investments at fair market value:		
Pooled Separate Accounts	\$ 4,405,459	\$ 4,640,505
Guaranteed interest account	<u>210,619</u>	<u>203,497</u>
Net assets available for benefits	<u>\$ 4,616,078</u>	<u>\$ 4,844,002</u>

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

YEARS ENDED DECEMBER 31 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ -	\$ 356,392
Interest income on investments	8,325	8,006
Total investment income	<u>8,325</u>	<u>364,398</u>
Employer contributions	<u>490,000</u>	<u>505,000</u>
Total additions	<u>498,325</u>	<u>869,398</u>
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	151,020	-
Benefits paid to participants	<u>575,229</u>	<u>544,142</u>
Total deductions	<u>726,249</u>	<u>544,142</u>
Net (decrease) increase in net assets available for benefits	(227,924)	325,256
Net assets available for benefits, beginning of year	<u>4,844,002</u>	<u>4,518,746</u>
Net assets available for benefits, end of year	<u>\$ 4,616,078</u>	<u>\$ 4,844,002</u>

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

DECEMBER 31, 2015 AND 2014

Note 1—Description of Plan

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

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

In accordance with a service agreement (the "Agreement"), effective on October 1, 2004, between the Company and the Greensboro Transit Authority, the Company has been engaged to provide management services for the operation of transit systems for the City of Greensboro, North Carolina (the "City"). In accordance with the Agreement, among other things, the Company shall be responsible for maintaining the Plan that was transferred from the previous contractor at the beginning of the Agreement term and assumes no future liability at the end of the Agreement term (i.e., June 30, 2017) provided that sound conservative management practices were exercised in its funding and administration of the Plan. The City shall remain responsible for any unfunded pension liability if it is determined through an actuarial study performed by the City's actuary that the Company's contributions and the Plan's investments for the time the Company maintained the Plan were consistent with sound, conservative management practices.

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

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

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

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

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

DECEMBER 31, 2015 AND 2014

Note 1—Description of Plan (continued)

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

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

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

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

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

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

DECEMBER 31, 2015 AND 2014

Note 2—Summary of significant accounting policies

Basis of Accounting – The Plan's financial statements and supplemental schedules are presented using the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Under this method, contributions are recorded when received rather than when they are earned and expenses are recognized when paid rather than when obligations are incurred. In addition, investments held by the Plan are reported at fair value. Purchases and sales of investments are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date and interest income is recognized when earned. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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

New Accounting Pronouncements – In May 2015, the Financial Accounting Standards Board ("FASB") issued ASU 2015-07, *Fair Value Measurement (Topic 820): Disclosure for Investments in Certain Entities That Calculate Net Asset Value per Share (or its Equivalent)*. This ASU removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value as a practical expedient. The ASU is effective for fiscal years beginning after December 15, 2016, with early adoption permitted. The Plan elected to early adopt ASU No. 2015-07 as of December 31, 2015 and it was applied retrospectively as required. Other than the change to disclosures in Note 4, the adoption of this standard did not have a material impact on the financial statements.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. This three-part standard simplifies employee benefit plan reporting with respect to fully benefit-responsive investment contracts and plan investment disclosures, and provides for a measurement-date practical expedient. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts but continues to require certain disclosures that help users understand the nature and risks of fully benefit-responsive investment contracts. Contract value is now the only required measurement for fully benefit-responsive contracts. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value by no longer requiring disaggregation of investments by nature, characteristics and risks. The disclosure of information about fair value measurements is required by general type of plan assets. Part III of the ASU provides a practical expedient to permit plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end when the fiscal period does not coincide with month-end. ASU No. 2015-12 is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The Plan elected to early adopt ASU 2015-12 as of December 31, 2015. Part II was applied retrospectively as required and Parts I and III are currently not applicable to the Plan. The adoption Part II resulted in the elimination of its historical disclosures previously disclosed.

Investment Valuation and Income Recognition – Investments held by a defined benefit pension plan are required to be recorded 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. Fair value determinations are made based upon a hierarchy that prioritizes the inputs to valuation techniques. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

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

DECEMBER 31, 2015 AND 2014

Note 2—Summary of significant accounting policies (continued)

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

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

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

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

The following is a description of the valuation methodologies of the investments held by the Plan:

Pooled Separate Accounts – These investments are public investment vehicles valued at the Net Asset Value ("NAV") of units of a trust. The NAV, as provided by the administrator of the fund, is used as a practical expedient to estimate fair value, and is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Transactions (purchases and sales) may occur daily. As part of the adoption of ASU 2015-07, these investments measured using the NAV practical expedient are exempt from classification under the fair value hierarchy.

Guaranteed Interest Account – This investment, the Voya Fixed Account, is comprised of an Unallocated Group Fixed Annuity Contract which is invested in the general assets of Voya Retirement Insurance and Annuity Company who guarantees a fixed interest rate. The NAV for the investment contract is \$1. The investment contracts are not considered fully benefit responsive and are classified within Level 3 of the valuation hierarchy.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

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

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

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

DECEMBER 31, 2015 AND 2014

Note 2—Summary of significant accounting policies (continued)

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

Note 3—Financial data certified by the Custodian (unaudited)

The following information included in the accompanying financial statements - modified cash basis as of and for the years ended December 31, 2015 and 2014, and the supplemental schedules as of or for the year ended December 31, 2015, was obtained from data that has been prepared and certified to as complete and accurate by the Plan Custodian, in accordance with 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

	<u>2015</u>	<u>2014</u>
Investments at fair market value:		
Pooled separate accounts	\$ 4,405,459	\$ 4,640,505
Fully benefit-responsive contracts at contract value	<u>210,619</u>	<u>203,497</u>
	<u>\$ 4,616,078</u>	<u>\$ 4,844,002</u>
	<u>2015</u>	<u>2014</u>
Investment activity:		
Net (depreciation) appreciation in fair value of investments	\$ (151,020)	\$ 356,392
Interest income on investments	<u>\$ 8,325</u>	<u>\$ 8,006</u>

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

DECEMBER 31, 2015 AND 2014

Note 4—Fair value of financial investments

Below are the Plan's financial instruments as of December 31, 2015 and 2014, carried at fair value on a recurring basis by the fair value hierarchy levels described in Note 2.

As of December 31, 2015				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Pooled separate accounts *	\$ -	\$ -	\$ -	\$ 4,405,459
Guaranteed interest account	-	-	210,619	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210,619</u>	<u>\$ 4,405,459</u>
				<u>\$ 4,616,078</u>

As of December 31, 2014				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Pooled separate accounts *	\$ -	\$ -	\$ -	\$ 4,405,459
Guaranteed interest account	-	-	203,497	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,497</u>	<u>\$ 4,405,459</u>
				<u>\$ 4,608,956</u>

* Amounts are unaudited. See Note 3.

** In accordance with ASU 2015-12, certain investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of plan net assets available for benefits. There are no unfunded commitments, redemption frequency is allowed daily and there is no redemption notice period.

The table below sets forth a summary of changes in fair value of the Plan's Level 3 investment assets for the year ended December 31, 2015:

Beginning fair value	\$ 203,497
Unrealized/realized gains	8,325
Purchases	599,728
Maturities	(600,931)
Ending fair value	<u>\$ 210,619</u>

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

DECEMBER 31, 2015 AND 2014

Note 5—Accumulated plan benefits and actuarial assumptions

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

The significant actuarial assumptions and methods used in the latest valuation dates of January 1, 2015 and 2014 were as follows:

Method – Market value of assets

Mortality – 1994 Group Annuity Mortality Table with sex distinct rates

Interest – 6.44% at January 1, 2015 and 2014

Salary Scale – 3.5%

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

Retirement Age – 65 years

Marital Status – 80% of participants are assumed married. A wife is assumed to be 3 years younger than her husband.

Accumulated Benefit Obligation – The actuarial present value of accumulated plan benefits information as of January 1, 2015 and 2014 are as follows:

	<u>2015</u>	<u>2014</u>
Vested benefits:		
Participants entitled to deferred benefits	\$ 701,178	\$ 631,826
Other participants	<u>3,016,174</u>	<u>2,844,457</u>
Total vested benefits	3,717,352	3,476,283
Non-vested benefits	<u>115,350</u>	<u>152,269</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 3,832,702</u>	<u>\$ 3,628,552</u>

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

DECEMBER 31, 2015 AND 2014

Note 5—Accumulated plan benefits and actuarial assumptions (continued)

The changes in the present value of accumulated plan benefits from the preceding to the current benefit information dates are as follows:

	Year Ended December 31,	
	2015	2014
Actuarial present value of accumulated plan benefits at beginning of year	\$ 3,628,552	\$ 3,214,418
Increase (decrease) was attributable to:		
Benefits paid	(544,142)	(77,574)
Additional benefits earned including experience gains and losses	496,187	253,483
Interest	252,105	238,225
Total vested benefits	204,150	414,134
Actuarial present value of accumulated plan benefits at end of year	\$ 3,832,702	\$ 3,628,552

Note 6—Funding policy

In accordance with the minimum funding requirements of ERISA, the Company was required to make contributions in the amount of \$405,961 and \$387,026 for the years ended December 31, 2015 and 2014, respectively. Any contributions by the Company are intended to fund the Plan at an amount sufficient to prevent the Plan from having an accumulated funding deficiency as of the end of the Plan year. The Company's contributions for the years ended December 31, 2015 and 2014 exceeded the minimum funding requirements.

Note 7—Plan termination

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

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

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

DECEMBER 31, 2015 AND 2014

Note 7—Plan termination (continued)

- (3) All other vested benefits in excess of the amounts insured by the PBGC.
- (4) All non-vested benefits.

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

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

Note 8—Federal income tax status

The Internal Revenue Service has made a favorable determination on the Plan in a letter dated March 31, 2010, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 9—Risks and uncertainties

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

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

Note 10—Party-in-interest transactions

Plan investments and the related transactions as of and for the years ended December 31, 2015 and 2014, were in investment funds managed by the Custodian. While these transactions qualify as party-in-interest transactions, they are expressly exempted from the prohibited transaction rule. Fees paid during the year for accounting and other services rendered by parties-in-interest were based on customary and reasonable rates for such services.

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

DECEMBER 31, 2015 AND 2014

Note 11—Subsequent events

The Plan's management evaluated subsequent events through October 17, 2016 in connection with the preparation of these financial statements, which is the date that the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

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

DECEMBER 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
*	Voya Growth and Income Portfolio I	Pooled Separate Accounts	\$ 2,209,659	\$ 3,358,187
*	Voya Balanced Portfolio I	Pooled Separate Accounts	824,006	1,044,771
*	Voya Money Market Portfolio I	Pooled Separate Accounts	2,687	2,501
			3,036,352	4,405,459
*	Voya Fixed Account	Guaranteed Interest Account	181,243	210,619
		Total	\$ 3,217,595	\$ 4,616,078

* Denotes a party-in-interest.

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

YEAR ENDED DECEMBER 31, 2015

Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Series of Transactions						
Voya Life Insurance and Annuity Company	Voya Growth and Income Portfolio I 4 Total purchases	\$ 343,000	\$ -	\$ 343,000	\$ 343,000	\$ -
Voya Life Insurance and Annuity Company	Voya Growth and Income Portfolio I 4 Total sales	\$ -	\$ 417,515	417,515	417,515	\$ -
Voya Life Insurance and Annuity Company	Voya Fixed Account 4 Total purchases	\$ 599,728	\$ -	\$ 599,728	\$ 599,728	\$ -
Voya Life Insurance and Annuity Company	Voya Fixed Account 4 Total sales	\$ -	\$ 600,931	\$ 600,931	\$ 600,931	\$ -

This schedule was prepared from data obtained and certified by Voya Retirement Insurance and Annuity Company.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, LINE 26: SCHEDULE OF ACTIVE PARTICIPANT DATA

Schedule of Active Participant Data												
Years of credited service:												
Attained	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total	
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	2	0	0	0	0	0	0	0	2	2
30 to 34	0	5	3	1	0	0	0	0	0	0	9	9
35 to 39	0	5	3	3	0	0	0	0	0	0	11	11
40 to 44	0	3	7	6	2	0	0	0	0	0	18	18
45 to 49	0	7	13	3	2	2	0	0	0	0	27	27
50 to 54	0	6	9	3	2	0	1	0	0	0	21	21
55 to 59	0	2	12	4	3	2	1	1	0	0	25	25
60 to 64	0	1	5	3	2	3	1	0	0	0	15	15
65 to 69	0	0	0	0	1	0	0	0	0	0	1	1
70 & up	0	0	1	0	1	0	0	0	0	0	2	2
Total	0	29	55	23	13	7	3	1	0	0	131	131

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
 EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, PART V: STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Cost Method – PPA

Contributions are based on plan's Funding Target. The minimum required contribution is the sum of target normal cost plus a 7-year amortization of unfunded funding target liability of the plan. Election has been made to include a 15-year amortization of unfunded target liability for 2015.

Actuarial Assumptions

INTEREST RATES:

FOR MINIMUM REQUIRED CONTRIBUTIONS:

Effective	6.44%
Tier 1 Segment Rate	4.72%
Tier 2 Segment Rate	6.11%
Tier 3 Segment Rate	6.81%

FOR MAXIMUM TAX DEDUCTIBLE CONTRIBUTIONS:

Tier 1 Segment Rate	1.22%
Tier 2 Segment Rate	4.11%
Tier 3 Segment Rate	5.20%

MORTALITY:

ASC 960	7.50%
Valuation	2015 PPA Funding Table
ASC 960	1994 GAM Tables

ASSET METHOD:

Actuarial Value of Assets under IRC Section 430(g)(3)(B)

SALARY SCALE:

3.5%

TURNOVER:

T-3

DISABILITY:

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

RETIREMENT:

The following table of retirement factors was used:

<u>Age</u>	<u>Percent Retiring</u>
65	100%

OTHER PARAMETERS:

	<u>Male</u>	<u>Female</u>
Fraction of married participants	80%	80%
Age difference between plan participant and beneficiary	+3	-3

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 6047(e), 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 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2015</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>	
A This return/report is for:	☐ a multiemployer plan;
	☐ a multiple-employer plan (filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
	☒ a single-employer plan;
	☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report;
	☐ the final return/report;
	☒ an amended return/report;
	☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☐ Form 5558;
	☐ automatic extension;
	☐ the DFVC program;
	☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information											
1a Name of plan ATC/Vancom, Inc. Greensboro Employees Retirement Plan-2015	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 30%; text-align: center;">101</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/1992</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 36-4119560</td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number 336-373-2451</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 485110</td> </tr> </table>	1b Three-digit plan number (PN) ▶	101	1c Effective date of plan 01/01/1992		2b Employer Identification Number (EIN) 36-4119560		2c Plan Sponsor's telephone number 336-373-2451		2d Business code (see instructions) 485110	
1b Three-digit plan number (PN) ▶	101										
1c Effective date of plan 01/01/1992											
2b Employer Identification Number (EIN) 36-4119560											
2c Plan Sponsor's telephone number 336-373-2451											
2d Business code (see instructions) 485110											
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) ATC/Vancom, Inc. 223 W. Meadowview road Greensboro NC 27406											

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

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

SIGN HERE		<u>12-20-19</u> Date	Andrew Dybel Enter name of individual signing as plan administrator
SIGN HERE		<u>12-20-19</u> Date	Andrew Dybel Enter name of individual signing as employer or plan sponsor
SIGN HERE	_____ Signature of DFE	_____ Date	_____ Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number <div style="border: 1px solid black; height: 40px; width: 100%;"></div>

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

YEAR ENDED DECEMBER 31, 2015

Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Series of Transactions						
Voya Life Insurance and Annuity Company	Voya Growth and Income Portfolio I 4 Total purchases	\$ 343,000	\$ -	\$ 343,000	\$ 343,000	\$ -
Voya Life Insurance and Annuity Company	Voya Growth and Income Portfolio I 4 Total sales	\$ -	\$ 417,515	417,515	417,515	\$ -
Voya Life Insurance and Annuity Company	Voya Fixed Account 4 Total purchases	\$ 599,728	\$ -	\$ 599,728	\$ 599,728	\$ -
Voya Life Insurance and Annuity Company	Voya Fixed Account 4 Total sales	\$ -	\$ 600,931	\$ 600,931	\$ 600,931	\$ -

This schedule was prepared from data obtained and certified by Voya Retirement Insurance and Annuity Company.

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

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

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

OMB No. 1210-0110

2015**This Form Is Open to Public
Inspection**

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ Round off amounts to nearest dollar.

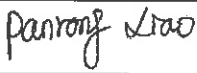
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

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

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2015</u>			
2 Assets:			
a Market value		2a	4,844,002
b Actuarial value		2b	4,537,097
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	43	859,318	859,318
c For active participants	131	3,549,431	3,656,712
d Total	174	4,408,749	4,516,030
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate	5	6.24%	
6 Target normal cost	6	402,044	

Statement by Enrolled Actuary

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

SIGN HERE		06/20/2016
Signature of actuary		Date
Panrong Xiao		1407551
Type or print name of actuary		Most recent enrollment number
ACO/DCS		904-249-9171
Firm name		Telephone number (including area code)
PO Box 1967 Bldg. B - Ste. A Woodstock GA 30188 Address of the firm		

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2015
v. 150123

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS

Effective Date: January 1, 1992

Eligibility: Any Eligible Employee who has completed 3 months of service and has attained age 21 shall be eligible to participate hereunder as of the date he/she has satisfied such requirements.

Years of Service: The Plan Year during which an Employee has at least 1000 Hours of Service.

Vesting schedule:

Years of Service	Percentage
Fewer than 5	0%
5	100%

Benefit Service: Years of Service up to 30 years.

Average Monthly Compensation: The average monthly compensation is one-twelfth of the highest five consecutive Plan Year average salary starting from the date of participation.

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

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

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

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

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS (CONT)

Normal Retirement

Date: First day of the month coinciding with or next following age 65.

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

**Early Retirement
Benefit:**

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

**Disability Retirement
Benefit:**

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

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

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

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

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

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS (CONT)

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

Normal Form of Payment: Annuity payable for the life of the participant.

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

Actuarial Equivalence: Optional forms of benefit are determined using the 1983 Group Annuity Mortality Table and an 8% interest rate.

Lump sums for de minimus benefits are determined using the mortality table specified by the Secretary of the Treasury and the applicable interest rate determined on the first day of the plan year.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
 EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, LINE 22: DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Age	Retirement Rate	Retired Lx=100,000	Not Retired	Weight
<65	0%	0	100,000	0
65	100%	100,000	0	6,500,000
>65	100%	0	0	0
Total		100,000		6,500,000

Weighted Average Retirement Age: **65**

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, LINE 26: SCHEDULE OF ACTIVE PARTICIPANT DATA

Schedule of Active Participant Data												
Years of credited service:												
Attained	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total	
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	2	0	0	0	0	0	0	0	0	2
30 to 34	0	5	3	1	0	0	0	0	0	0	0	9
35 to 39	0	5	3	3	0	0	0	0	0	0	0	11
40 to 44	0	3	7	6	2	0	0	0	0	0	0	18
45 to 49	0	7	13	3	2	2	0	0	0	0	0	27
50 to 54	0	6	9	3	2	0	1	0	0	0	0	21
55 to 59	0	2	12	4	3	2	1	1	0	0	0	25
60 to 64	0	1	5	3	2	3	1	0	0	0	0	15
65 to 69	0	0	0	0	1	0	0	0	0	0	0	1
70 & up	0	0	1	0	1	0	0	0	0	0	0	2
Total	0	29	55	23	13	7	3	1	0	0	0	131

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 EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, PART V: STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Cost Method – PPA

Contributions are based on plan's Funding Target. The minimum required contribution is the sum of target normal cost plus a 7-year amortization of unfunded funding target liability of the plan. Election has been made to include a 15-year amortization of unfunded target liability for 2015.

Actuarial Assumptions

INTEREST RATES:

FOR MINIMUM REQUIRED CONTRIBUTIONS:

Effective 6.44%
 Tier 1 Segment Rate 4.72%
 Tier 2 Segment Rate 6.11%
 Tier 3 Segment Rate 6.81%

FOR MAXIMUM TAX DEDUCTIBLE CONTRIBUTIONS:

Tier 1 Segment Rate 1.22%
 Tier 2 Segment Rate 4.11%
 Tier 3 Segment Rate 5.20%

MORTALITY:

ASC 960 7.50%
 Valuation 2015 PPA Funding Table
 ASC 960 1994 GAM Tables

ASSET METHOD:

Actuarial Value of Assets under IRC Section 430(g)(3)(B)

SALARY SCALE:

3.5%

TURNOVER:

T-3

DISABILITY:

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

RETIREMENT:

The following table of retirement factors was used:

<u>Age</u>	<u>Percent Retiring</u>
65	100%

OTHER PARAMETERS:

	<u>Male</u>	<u>Female</u>
Fraction of married participants	80%	80%
Age difference between plan participant and beneficiary	+3	-3

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 EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, LINE 22: DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Age	Retirement Rate	Retired Lx=100,000	Not Retired	Weight
<65	0%	0	100,000	0
65	100%	100,000	0	6,500,000
>65	100%	0	0	0
Total		100,000		6,500,000
Weighted Average Retirement Age:			65	

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS

Effective Date: January 1, 1992

Eligibility: Any Eligible Employee who has completed 3 months of service and has attained age 21 shall be eligible to participate hereunder as of the date he/she has satisfied such requirements.

Years of Service: The Plan Year during which an Employee has at least 1000 Hours of Service.

Vesting schedule:

Years of Service	Percentage
Fewer than 5	0%
5	100%

Benefit Service: Years of Service up to 30 years.

Average Monthly Compensation: The average monthly compensation is one-twelfth of the highest five consecutive Plan Year average salary starting from the date of participation.

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

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

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

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

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EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2015-12/31/2015
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS (CONT)

Normal Retirement

Date: First day of the month coinciding with or next following age 65.

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

**Early Retirement
Benefit:**

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

**Disability Retirement
Benefit:**

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

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

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

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

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

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SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS (CONT)

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

Normal Form of Payment: Annuity payable for the life of the participant.

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

Actuarial Equivalence: Optional forms of benefit are determined using the 1983 Group Annuity Mortality Table and an 8% interest rate.

Lump sums for de minimus benefits are determined using the mortality table specified by the Secretary of the Treasury and the applicable interest rate determined on the first day of the plan year.

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

DECEMBER 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
*	Voya Growth and Income Portfolio I	Pooled Separate Accounts	\$ 2,209,659	\$ 3,358,187
*	Voya Balanced Portfolio I	Pooled Separate Accounts	824,006	1,044,771
*	Voya Money Market Portfolio I	Pooled Separate Accounts	2,687	2,501
			3,036,352	4,405,459
*	Voya Fixed Account	Guaranteed Interest Account	181,243	210,619
		Total	\$ 3,217,595	\$ 4,616,078

* Denotes a party-in-interest.