

BEACON ROOFING SUPPLY INC  
Form 11-K  
March 27, 2018

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 11-K

FOR ANNUAL REPORTS OF EMPLOYEE STOCK PURCHASE, SAVINGS

AND SIMILAR PLANS PURSUANT TO SECTION 15(d) OF

THE SECURITIES EXCHANGE ACT OF 1934

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934  
For the fiscal year ended September 30, 2017

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF  
1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number 000-50924

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:  
BEACON SALES ACQUISITION, INC.

401(K) PROFIT SHARING PLAN

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:  
BEACON ROOFING SUPPLY, INC.

505 Huntmar Park Drive, Suite 300

Herndon, Virginia 20170

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BEACON SALES ACQUISITION, INC.

401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

(MODIFIED CASH BASIS)

YEARS ENDED SEPTEMBER 30, 2017 AND 2016

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BEACON SALES ACQUISITION, INC. 401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

(MODIFIED CASH BASIS)

TABLE OF CONTENTS

	Page
<u>Report of Independent Registered Public Accounting Firm – BDO USA, LLP.</u>	1
<u>Financial Statements:</u>	2
<u>Statements of Net Assets Available for Benefits (Modified Cash Basis) as of September 30, 2017 and 2016</u>	2
<u>Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis) for the Years Ended September 30, 2017 and 2016</u>	3
<u>Notes to Financial Statements (Modified Cash Basis)</u>	4
<u>Supplemental Schedules:</u>	9
<u>Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of September 30, 2017</u>	9
<u>Schedule H, Line 4(a) – Schedule of Delinquent Participant Contributions for the Year Ended September 30, 2017</u>	11
<u>Exhibit Index</u>	12
<u>Consent of BDO USA, LLP</u>	12
<u>Signatures</u>	13

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the 401(k) Plan Investment Committee

Beacon Roofing Supply, Inc.

Herndon, Virginia

We have audited the accompanying statements of net assets available for benefits (modified cash basis) of the Beacon Sales Acquisition, Inc. 401(k) Profit Sharing Plan (the "Plan") as of September 30, 2017 and 2016, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Plan is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 2, the financial statements have been prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits (modified cash basis) of the Beacon Sales Acquisition, Inc. 401(k) Profit Sharing Plan as of September 30, 2017 and 2016, and the changes in net assets available for benefits (modified cash basis) for the years then ended, in accordance with the modified cash basis of accounting, as described in Note 2.

The accompanying supplemental Schedule of Assets (Held at End of Year) and Schedule of Delinquent Participant Contributions as of and for the year ended September 30, 2017 have been subjected to audit procedures performed in conjunction with the audit of the Plan's financial statements. The supplemental schedules are the responsibility of the Plan's management. Our audit procedures included determining whether the supplemental schedules reconcile to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test

the completeness and accuracy of the information presented in the supplemental schedules. In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. In our opinion, the supplemental schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

/s/BDO USA, LLP

Grand Rapids, Michigan

March 27, 2018

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BEACON SALES ACQUISITION, INC. 401(k) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits (Modified Cash Basis)

	September 30,	
	2017	2016
Assets:		
Investments, at fair value:		
Mutual funds	\$245,212,473	\$202,339,922
Common/collective trust	16,928,298	18,118,368
Employer securities	5,200,904	4,205,222
	267,341,675	224,663,512
Notes receivable from participants	6,452,823	6,014,559
Net assets available for benefits	\$273,794,498	\$230,678,071

See accompanying notes

## BEACON SALES ACQUISITION, INC. 401(k) PROFIT SHARING PLAN

## Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)

	Year Ended September 30,	
	2017	2016
<b>Additions:</b>		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$25,545,503	\$11,951,270
Interest and dividends	8,678,998	10,012,698
	34,224,501	21,963,968
Interest income on notes receivable from participants	249,702	219,494
Contributions:		
Employer	7,102,919	7,557,449
Participants	19,262,019	17,316,179
Rollovers	1,922,055	21,968,361
	28,286,993	46,841,989