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 01/01/2015 and ending 12/31/2015

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
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
CCS MEDICAL 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

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)

CCS MEDICAL

1505 LBJ FREEWAY
SUITE 600
FARMERS BRANCH, TX 75234

2b Employer Identification Number (EIN)
59-3271823

2c Plan Sponsor's telephone number
972-628-2100

2d Business code (see instructions)
424210

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/02/2016	CHRISTEN BLACKWELL
	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

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	968
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)**	691
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	685
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	270
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	956
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	956
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	888
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	77
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:
2F 2G 2J 2K 2T 3D 2E

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2015
Department of Labor Employee Benefits Security Administration	▶ File as an attachment to Form 5500.	This Form is Open to Public Inspection.
Pension Benefit Guaranty Corporation		

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

A Name of plan	B Three-digit plan number (PN) ▶	
CCS MEDICAL 401(K) PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
CCS MEDICAL	59-3271823	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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

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

RESOURCES INVESTMENT ADVISORS, INC

43-1451524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	INVESTMENT ADVISOR	33750	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BDO

13-5381590

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/AUDITOR	15968	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	14250	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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)

INDEPENDENT FINANCIAL PARTNERS, FBO

59-3331424

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	BROKER	11250	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

LPL FINANCIAL CORPORATION

95-2834236

(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?
61	ADVISOR	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AB GROWTH & INC ADV - ALLIANCEBERN 52-2269240	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT OC IN RTM IV - AMERICAN CE 44-0619208	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT OC 2020 INV - AMERICAN CEN 44-0619208	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT OC 2025 INV - AMERICAN CEN 44-0619208	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT OC 2030 INV - AMERICAN CEN 44-0619208	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT OC 2035 INV - AMERICAN CEN 44-0619208	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT OC 2040 INV - AMERICAN CEN 44-0619208	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT OC 2045 INV - AMERICAN CEN 44-0619208	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT OC 2050 INV - AMERICAN CEN 44-0619208	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT OC 2055 INV - AMERICAN CEN 44-0619208	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
DREY BASIC S&P 500 - DREYFUS TRANS 200 PARK AVENUE NEW YORK, NY 10166	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
GS GROWTH OPPS IR - GOLDMAN, SACHS 13-5108880	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
INVS AMER VALUE Y - INVESCO INVEST	11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
INVS SELECT CO Y - INVESCO CANADA	5140 YONGE STREET, SUITE 900 TORONTO, ON M2N 6 CA	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
INVS SM CAP VAL Y - INVESCO INVEST	11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
JPM DISCPL EQ SELECT - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
LD ABBETT DEV GRTH I - DST SYSTEMS 43-1581814	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
OPPHMR INTL DIV Y - OFI GLOBAL ASS 225 LIBERTY STREET NEW YORK, NY 10281	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIF MDCP SP400 INST - PRINCIPAL SH 711 HIGH ST DES MOINES, IA 50392	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIF MIDCAP FUND R5 - PRINCIPAL SHA 711 HIGH ST DES MOINES, IA 50392	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIF SMCP S&P600 INST - PRINCIPAL S 711 HIGH ST DES MOINES, IA 50392	0.10%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIONEER STRAT INC Y - PIONEER INVE 04-2890696	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
RDGWTH LG CAP VAL I - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP BLUE CHIP GR ADV - T. ROWE PRI 52-2269240	0.40%

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
LPL FINANCIAL CORPORATION	61	0

(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.
OPPHMR INTL DIV Y - OPPENHEIMERFUN 13-2953455	$5M+=0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
LPL FINANCIAL CORPORATION	61	0

(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.
PIONEER STRAT INC Y - PIONEER FUND 04-3042318	$0-<$50M=0.50%, $50M+=0.25%

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
CCS MEDICAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CCS MEDICAL

D Employer Identification Number (EIN)
59-3271823

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

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

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

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)
04-3022712-026	C	972960

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
CCS MEDICAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CCS MEDICAL

D Employer Identification Number (EIN)
59-3271823

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	562589	644949
(9) Value of interest in common/collective trusts	1c(9)	886620	972960
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	20382821	19593560
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	21832030	21211469
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	21832030	21211469

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)	559613	
(B) Participants	2a(1)(B)	1989465	
(C) Others (including rollovers)	2a(1)(C)	131883	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2680961
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	25063	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		25063
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1234945	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1234945
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		7979
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1553155
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		2395793

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2858104	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2858104
f Corrective distributions (see instructions)	2f		79575
g Certain deemed distributions of participant loans (see instructions)	2g		3457
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	75218	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		75218
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3016354

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		-620561
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: BDO USA, LLP **(2)** EIN: 13-5381590

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.)	4a		X		
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X		

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

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.

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

A Name of plan
CCS MEDICAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CCS MEDICAL

D Employer Identification Number (EIN)
59-3271823

Part I Distributions

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

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

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): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

CCS Medical 401(k) Plan

Financial Statements and
Supplemental Schedule
As of December 31, 2015 and 2014 and
for the year ended December 31, 2015

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

CCS Medical 401(k) Plan

Financial Statements and
Supplemental Schedule
As of December 31, 2015 and 2014
and for the year ended December 31, 2015

CCS Medical 401(k) Plan

Contents

Independent Auditor's Report	3
Financial Statements	
Statements of Net Assets Available for Benefits - as of December 31, 2015 and 2014	5
Statement of Changes in Net Assets Available for Benefits - for the year ended December 31, 2015	6
Notes to Financial Statements	7
Supplemental Schedule	
Schedule H, line 4i - Schedule of Assets (Held at End of Year) - as of December 31, 2015	16

BDO

Tel: 214-969-7007
Fax: 214-953-0722
www.bdo.com

700 North Pearl
Suite 2000
Dallas, Texas 75201

Independent Auditor's Report

The Trustees of the
CCS Medical 401(k) Plan
Farmers Branch, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the CCS Medical 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4 which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Trustee as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that the information provided to the Plan administrator by the trustee is complete and accurate.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Disclaimer of Opinion

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

Other Matter - Supplemental Schedule

The supplemental schedule, Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2015 is required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Other Matter - Accounting Method Change

As discussed in Note 2 to the financial statements, the Plan adopted new accounting guidance that changed the disclosures for investments in 2015 and 2014 for which the fair value is measured using the net asset value as a practical expedient and the disclosures for fully benefit-responsive investment contracts. Our opinion is not modified with respect to this matter.

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 schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

BDO USA, LLP

Dallas, Texas
September 1, 2016

CCS Medical 401(k) Plan

Statements of Net Assets Available for Benefits

December 31,	2015	2014
Assets		
Stable value fund, at contract value	$ 963,734	$ 871,157
Mutual funds, at fair value	19,593,560	20,382,821
Total investments	20,557,294	21,253,978
Receivables:		
Participant contributions	69,436	29,578
Employer contributions	20,041	109,982
Notes receivable from participants	644,949	562,589
Total receivables	734,426	702,149
Total assets	21,291,720	21,956,127
Liabilities		
Excess contributions payable to participants	62,253	74,734
Net assets available for benefits	$ 21,229,467	$ 21,881,393

See accompanying notes to financial statements.

CCS Medical 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31,	2015
Additions	
Investment (loss) income:	
Net depreciation in fair value of investments	$ (1,553,154)
Interest and dividends	1,249,161
Total investment loss	(303,993)
Interest on participants notes receivable	25,063
Contributions:	
Participant contributions	1,948,919
Employer contributions	550,076
Rollovers	131,883
Total contributions	2,630,878
Total additions	2,351,948
Deductions	
Benefits paid to participants	2,866,403
Excess contribution refund	62,253
Administrative expenses	75,218
Total deductions	3,003,874
Net decrease	(651,926)
Net assets available for benefits, beginning of year	21,881,393
Net assets available for benefits, end of year	$ 21,229,467

See accompanying notes to financial statements.

1. Description of Plan

General

The CCS Medical ("Employer") 401(k) Plan (the "Plan") is a prototype defined contribution plan covering all eligible employees who have attained three months of service. The Plan was originally effective January 1, 1999. The Plan was restated and amended effective July 1, 2006. The Plan was originally named Diabetic Supply of USA 401(k) Plan. Effective July 1, 2006, the Plan merged with the MP Total Care 401(k) Plan, at which time the name of the Plan was changed to CCS Medical 401(k) Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The following description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

Plan Administration

CCS Medical, Inc. serves as the Plan sponsor and administrator. Fidelity Management Trust Company is the Plan's trustee and recordkeeper (the "Trustee" or "Recordkeeper").

Contributions

Participants may elect to contribute, on a tax deferred basis, up to 75% of the participant's eligible compensation subject to certain limitations under the Internal Revenue Code ("IRC"). The Employer may make a discretionary profit sharing contribution at an amount that is determined annually. The Employer elected not to make a profit sharing contribution for the years ended December 31, 2015 and 2014. In addition, the Employer may make a discretionary matching contribution. In 2015, the Employer discretionary matching contribution was 50% of the aggregate salary reduction, not to exceed 4% of total compensation.

Participant Accounts

Each participant's account is adjusted for distributions to the participant, participant's contributions, employer contributions, and Plan earnings or losses as well as a portion of the administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. All participant accounts are maintained by the Trustee of the Plan assets. Participants direct the allocation of contributions among the investment funds allowed under the Plan.

Vesting

Participants are immediately vested in their voluntary contributions and rollovers, plus actual earnings therein. Vesting of matching and profit sharing contributions plus actual earnings thereon is based on years of employment or service. Below is the Plan's vesting table:

Years of Service	Vesting Percentage
Less than 1 year	0%
1	33%
2	66%
3 years or more	100%

Upon death, disability, or termination of the Plan, the employer matching and profit sharing contributions become 100% vested.

Forfeitures

Forfeitures of nonvested matching and profit sharing contributions are used to reduce future matching contributions and to pay administrative fees. There were no unallocated forfeitures at December 31, 2015. At December 31, 2015 and 2014, $288 and $1,645 of forfeitures were used to reduce employer matching contributions, respectively.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested interest. Participants are allowed to have no more than one loan outstanding at any time. The repayment period for participant loans cannot exceed five years, except for loans used for the purchase of a participant's primary residence, which must be paid back within ten years. Principal and interest are paid ratably through payroll deductions. These loans are secured by the balance in the participant's account. Interest rates on outstanding loans as of December 31, 2015 ranged from 4.25% to 5.50% with various dates of maturity through 2024.

Rollovers

Rollovers represent transfers of account balances of certain participant contributions into certain investments of the Plan from other qualified plans or individual retirement accounts.

Payment of Benefits

Benefits in the form of a lump sum payment may be distributed to a participant or a participant's beneficiary upon retirement, or the participants reaching the age of 59-1/2, death, disability, hardship or termination of employment. If employment is terminated for any reason other than those previously mentioned, the participants will only be entitled to the portion of the employer contributions for which participants are vested. Participants are entitled to 100% of the account balance of any salary reduction or voluntary contributions made on their own behalf.

Administrative Expenses

Administrative expenses relate to loan origination fees and administrative fees. Administrative fees paid by the plan were reduced by forfeitures during the year ended December 31, 2015.

Excess Contributions Payable

Refunds of excess deferral contributions are required to satisfy the relevant nondiscrimination provision of the plan. Excess contributions payable for 2015 and 2014 are $62,253 and $74,734, respectively. These amounts are included in the statements of net assets available for benefits as excess contributions payable at December 31, 2015 and 2014.

Investment Options

Upon enrollment in the Plan, participants direct the investment of their contributions to the investment options available in the Plan. Employer contributions are allocated according to the participant's investment allocations.

2. Summary of Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

New Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-07, "Fair Value Measurement: Disclosure for Investments in Certain Entities That Calculate Net Asset Value per Share". ASU 2015-07 simplifies Topic 820 by removing the requirement to categorize, within the fair value hierarchy, all investments measured using the net asset value per share practical expedient. Although classification within the fair value hierarchy is no longer required, an entity must disclose the amount of investments measured using the NAV practical expedient in order to permit reconciliation of the fair value of investments in the hierarchy to the corresponding line items in the balance sheet. For non-public companies, this amendment is effective retrospectively for fiscal years beginning after December 15, 2016. As permitted, the Plan early adopted the provision of ASU 2015-07, retrospectively, for the December 31, 2015 plan year. This adoption resulted in the reclassification of the adjustment from fair value to contract value for stable value fund totaling $15,463, in the statement of net assets available for benefits for the Plan. Certain historical disclosures that are no longer required were removed.

In July 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), 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. Part I eliminates the requirement to measure and disclose the fair value of benefit-responsive investment contracts. Part II eliminates the requirement to disclose individual investments that represent five percent or more of net assets available for benefit and the net appreciation or depreciation for investments by general type. In addition, under the new standard, plans will only need to disaggregate the fair value of investments by their general type, thus eliminating the need to disaggregate by nature, characteristics and risk. Part III provides

a practical expedient to permit plans to measure investments and investment-related accounts as of a month-end date closest to plan's year-end, when the accounting period does not coincide with a month-end. The amendments in ASU-12 are effective for reporting periods beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively and Part III is to be applied prospectively. Plan management has elected to adopt Parts I and II effective January 1, 2015. This adoption did not have a material impact on the Plan's financial statements.

Investment Valuation and Income Recognition

Investments are maintained by Trustee and are stated at fair value. Shares of mutual funds are valued at quoted market prices that represent the net asset value of shares held by the Plan at year-end. As required by ASU 2015-12, the accompanying statements of net assets available for benefits and statement of changes in net assets available for benefits is prepared on a contract value basis. See Note 10 for reconciliation.

Purchases and sales of investments are recorded on a trade-date basis. The statement of changes in net assets available for benefits include net appreciation which represents the unrealized appreciation/depreciation for the year on investments held at year-end and realized appreciation/ depreciation on investments sold during the year. Dividend income is recorded on the ex-dividend date. Interest income from other investments is recorded as earned on the accrual basis.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are recorded as distributions based on the terms of the Plan document. There was no allowance at December 31, 2015 or 2014 as the loans are fully collateralized by the participants' accounts.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Contributions and Contribution Receivables

Contributions are recorded on the accrual method of accounting. Contribution receivables are obligations arising from amounts owed to the plan from the participants or the Employer that have not been included in the Plan's investments at year end. Contribution receivables are recorded at cost, which approximates their fair value. There were $89,477 of contribution receivables at December 31, 2015 and $139,560 at December 31, 2014.

Payment of Benefit

Benefits are recorded when paid.

3. Investment Contract with Insurance Company

The Plan has a fully benefit-responsive contract with Trustee. The net asset value ("NAV") of the fund is based on the market value of its underlying investments. The fund is fully benefit-responsive; therefore, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the fund. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against the fund value for credit risk of the fund issuer or otherwise. The objective of the collective trust fund is to provide a diversified group of investments offering competitive levels of yield consistent with stable fixed-income methodology. The collective trust fund seeks to achieve this objective by investing in conventional, synthetic and separate account investment contracts issued by life insurance companies, banks and other financial institutions. The collective trust fund can be redeemed daily with a 30-day notice period and as of December 31, 2015, there were no unfunded commitments.

The average yields of collective trust fund were as follows:

	2015	2014
Average yields:		
Based on actual earnings	1.89%	1.65%
Based on interest rate credited to participants	1.20%	0.99%

4. Information Certified by the Plan Trustee (Unaudited)

All investments are held by Fidelity Management Trust Company under the Plan's trust agreement at December 31, 2015 and December 31, 2014. The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

- Investments and notes receivable from participants as reflected in the Statements of Net Assets Available for Benefits as of December 31, 2015 and 2014;
- Net Investment loss, as reflected in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2015 as follows:

Interest and dividends	$	1,249,161
Net depreciation in fair value of investments	$	(1,553,154)

- Interest income on participant notes receivable and other income as reflected in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2015.
- Investment values disclosed in Note 5;
- Investments, as reflected in Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2015.

The plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to this certified information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

5. Fair Value Measurement

ASC 820, "Fair Value Measurements and Disclosures", establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. 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). The three levels of the fair value hierarchy under ASC 820 are described below:

Basis of Fair Value Measurement

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

Stable vale: Valued at contract value less contingent net deferred sales, if applicable, and market value adjustment. As a result, these investments are considered to be a level 2 measurement classification

The following tables set forth by level within the fair value hierarchy the Plan investment assets at fair value, as of December 31, 2015 and 2014.

	Investments at Fair Value as of December 31, 2015			
	Level 1	Level 2	Level 3	Total
Total mutual funds	$ 19,593,560	$ -	$ -	$ 19,593,560
Total fair value of investments	$ 19,593,560	$ -	$ -	$ 19,593,560

	Investments at Fair Value as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Total mutual funds	$ 20,382,821	$ -	$ -	$ 20,382,821
Total fair value of investments	$ 20,382,821	$ -	$ -	$ 20,382,821

6. Party-in-Interest Transactions

Fidelity Management Trust Company is a party-in-interest and has issued investments held by the Plan as noted in the attached supplemental schedule. Notes receivable from participants and the related interest income also qualify as party-in-interest transactions.

7. Plan Termination

Although it has not expressed such intent, the Employer reserves the right to terminate the Plan, subject to the provisions of ERISA. In the event of plan termination, participants will become fully vested in their accounts.

8. Risks and Uncertainties

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

9. Tax Status

The current prototype Plan obtained its determination letter dated March 31, 2008 in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the IRC. The prototype plan has been amended since receiving the determination letter; however, the Plan's administrator believes that the prototype plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by federal, state and/or local taxing authorities. The Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

December 31,	2015	2014
Net assets available for benefits per the financial statements	$ 21,229,467	$ 21,881,393
Less: Current year total contribution receivables	(89,477)	(139,560)
Add: Current year return of excess contribution	62,253	74,734
Add: Current year stable value fund adjustment	9,226	15,463
Net assets available for benefits per Form 5500	$ 21,211,469	$ 21,832,030

The following is a reconciliation of the net increase in assets available for benefits per the financial statements to the Form 5500:

December 31,	2015
Net increase in net assets available for benefits per the financial statements	$ (651,926)
Less: Current year contribution receivables	(89,477)
Plus: Prior year contribution receivables	139,560
Less: Prior year return of excess contribution	(74,734)
Plus: Current year return of excess contribution	62,253
Plus: Current year stable value fund adjustment	9,226
Less: Current year stable value fund adjustment	(15,463)
Net decrease per Form 5500	$ (620,561)

11. Subsequent Events

In preparation of its financial statements, the Company considered all subsequent events through August 31, 2016, which was the date the Plan's financial statements were available to be issued.

Supplemental Schedule

CCS Medical 401(k) Plan

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

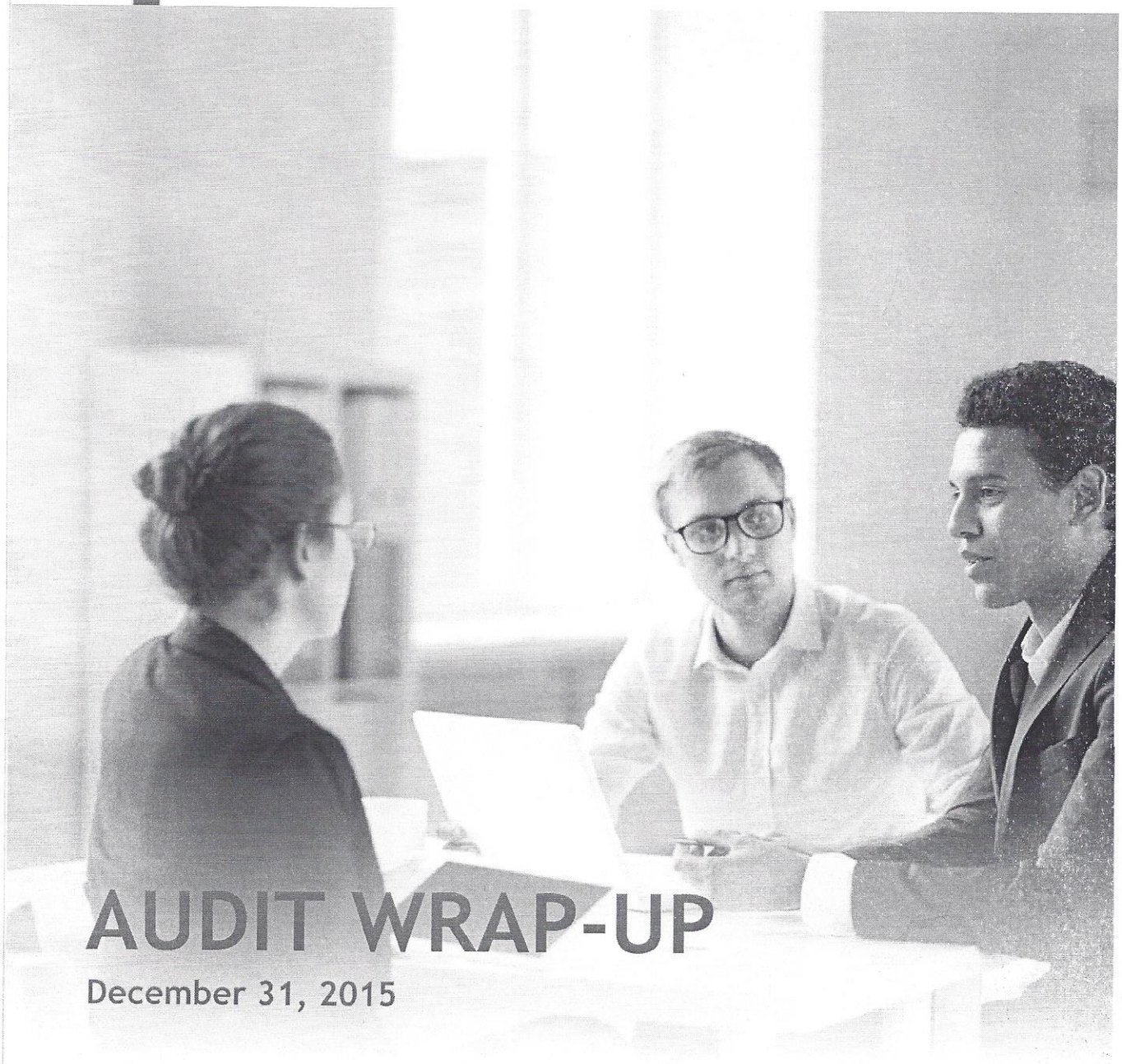
December 31, 2015

EIN: 59-3271823
Plan Number: 001

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	AMERICAN CENTURYOC 2050 INV	Mutual Fund	a	$ 315,204
*	FA STABLE VALUE	Stable Value Fund	a	963,734
	PIF MDCP SP400 INST	Mutual Fund	a	38,245
	TRP Blue Chip GR ADV	Mutual Fund	a	675,365
	GS GROWTH OPPS IR	Mutual Fund	a	322,724
	AMERICAN CENTURYOC 2055 INV	Mutual Fund	a	97,649
	OPPENHIMER INTL DIV Y	Mutual Fund	a	270,853
	DREY BASIC S&P 500	Mutual Fund	a	468,229
	AB Growth & Inc ADV	Mutual Fund	a	635,402
	AMERICAN CENTURY OC 2015 INV	Mutual Fund	a	731,212
	AMERICAN CENTURY OC 2025 INV	Mutual Fund	a	2,610,006
	AMERICAN CENTURY OC 2035 INV	Mutual Fund	a	2,821,399
	AMERICAN CENTURY OC 2045 INV	Mutual Fund	a	1,843,645
	AMERICAN CENTURY OC IN RTM IV	Mutual Fund	a	765,607
	PIF SMCP S&P600 INST	Mutual Fund	a	183,893
	PIONEER STRAT INC Y	Mutual Fund	a	209,735
	JPM DISCPL EQ SELECT	Mutual Fund	a	341,100
	INVS AMER VALUE Y	Mutual Fund	a	136,804
	INVS SM CAP VAL Y	Mutual Fund	a	252,910
	LD ABBETT DEV GRTH I	Mutual Fund	a	878,995
	PUTNAM INCOME R6	Mutual Fund	a	437,179
	AMERICAN CENTURY OC 2020 INV	Mutual Fund	a	1,267,153
	AMERICAN CENTURY OC 2030 INV	Mutual Fund	a	2,006,376
	AMERICAN CENTURY OC 2040 INV	Mutual Fund	a	2,283,875
	Total investments			20,557,294
*	Participants loans	Interest rates ranging from 4.25% to 5.50%, with maturity dates through 2024	a	644,949
	Total investments and participant loans			$ 21,202,243

* - A party-in-interest as defined by ERISA.
a - The cost of participant directed investments is not required to be disclosed.

CCS Medical 401K Plan



AUDIT WRAP-UP

December 31, 2015

The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Directors and Audit Committee) and, if appropriate, management of the Plan, and is not intended and shall not be used by anyone other than these specified parties.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

BDO

BDO

Tel: 214-969-7007
Fax: 214-953-0722
www.bdo.com

700 North Pearl Street, Suite 2000
Dallas, TX 75201

September 1, 2016

Ms. Christen Blackwell
CCS Medical 410(k) Plan
1505 LBJ Freeway, Suite 600
Farmers Branch, TX 75234

Ms. Blackwell:

Professional standards require us to communicate with you regarding matters related to the plan audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On April 27, 2016 we presented an overview of our plan for the audit of the financial statements of CCS Medical 401(k) Plan (the Plan) as of and for the year ended December 31, 2015, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the Plan's accounting practices and policies, Plan management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the Plan and look forward to meeting with you at your convenience to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

BDO USA, LLP

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Discussion Outline

	Page
Status of Our Audit	3
Results of Our Audit	4
Internal Control Over Financial Reporting	6
Other Required Communications	7
Independence Communication	9
Significant Regulatory, Accounting and Reporting Matters	10

Status of Our Audit

We have substantially completed our audit of the financial statements, including procedures applied to the supplemental schedules, of the Plan as of and for the year ended December 31, 2015. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America. This audit of the financial statements does not relieve Plan management or those charged with governance of their responsibilities. The term "those charged with governance" encompasses the term Board of Directors or Audit Committee or other formally designated body that has financial oversight responsibilities.

- The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- As permitted by Regulation 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by you, we have not performed auditing procedures with respect to information prepared and certified to by Fidelity Management Trust Company, the trustee (or custodian) of the Plan, other than comparing that information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we did not audit, we did not express an opinion on the financial statements and supplemental schedules taken as a whole. As such, the form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified to by Fidelity Management Trust Company, was audited by us in accordance with auditing standards generally accepted in the United States of America, and was subjected to tests of your accounting records and other procedures as we considered necessary to enable us to express an opinion as to whether they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- Our responsibility for other information in documents containing the Plan's audited financial statements (e.g., Form 5500 filed with the DOL) does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by the Plan in the Form 5500 and considered whether such information, or the manner of its presentation, was materially consistent with its presentation in the Plan financial statements. Our responsibility also includes calling to Plan management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that Plan management has chosen not to correct.
- All records and information requested by BDO were freely available for our inspection.
- Plan management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of Plan personnel throughout the course of our work.

Results of Our Audit

ACCOUNTING PRACTICES, POLICIES, ESTIMATES

The following summarizes the more significant required communications related to our audit concerning the Plan's accounting practices, policies, and estimates:

The Plan's significant accounting practices and policies are those included in Note 2 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 2 to the financial statements.

- A summary of recently issued accounting pronouncements is included in Note 2 to the Plan's financial statements.
- The plan adopted Accounting Standards Update ("ASU") 2015-07, "Fair Value Measurement: Disclosure for Investments in Certain Entities That Calculate Net Asset Value per Share" and Accounting Standards Update ("ASU") 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), 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.

Significant estimates are those that require Plan management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The Plan's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed in Note 2 of the financial statements.

Significant accounting estimates include:
Deferral remittances • Reviewed recordkeeper (Fidelity) and payroll data to ensure timely remittances of deferrals in accordance with DOL REG 2510.3-102. All remittances appear timely.
Eligibility • Tested eligibility for a sample of participants. No issues noted.
Contributions • Tested participant contributions and verified accuracy for a sample of participants. No issues noted.
Benefits Payments & Notes Receivable from Participants • Tested transactions to ensure distributions and loans were made in accordance with the Plan document. No issues were noted.
Investments • Tested allocation of earnings at the participant and plan level. No issues noted. • BDO obtained certification from Fidelity.

- Plan management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in 2015

Results of Our Audit

CORRECTED AND UNCORRECTED MISSTATEMENTS

Please refer to the schedule of corrected misstatements noted below:

Item #	Account Name and Adjustment Description	Debit	Credit
1	Corrective Distributions	62,253	
	Corrective Distributions Payable		62,253
	To record excess contribution refund		

There were no uncorrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we presented to Plan management.

QUALITY OF THE PLAN'S FINANCIAL REPORTING

A discussion will be held regarding the quality of the Plan's financial reporting, which will include the following:

- Qualitative aspects of significant accounting policies and practices - We noted that the financial statements have adequately disclosed the Company's significant accounting policies and practices and we have determined that the accounting policies and practices are in-line with the Company's industry.
- Our conclusions regarding significant accounting estimates - We did not note any significant accounting estimates.
- Significant unusual transactions - We noted that the Company has properly accounted for and disclosed significant unusual transactions as discussed above.
- Financial statement presentation - We noted that the financial statements were reasonably presented and material disclosures are complete.
- New accounting pronouncements - The Plan adopted ASU 2015-07 and Part I and II of ASU 2015-12.
- Alternative accounting treatments - No alternative accounting treatments were observed.

Internal Control Over Financial Reporting

In planning and performing our audit procedures on the information included in the financial statements, including procedures applied to the supplemental schedules, other than that derived from the information certified to by Fidelity Management Trust Company, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's 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. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the Plan's internal controls over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Deficiency in Internal Control	A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.
Significant Deficiency	A deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented, or detected and corrected on a timely basis.

In conjunction with our audit of the Plan financial statements, we noted no material weaknesses.

Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the Plan:

Requirement	Discussion Points
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risk of material misstatements, including fraud risks; or tips or complaints regarding the Plan's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
If applicable, nature and extent of specialized skills or knowledge needed related to significant risks	There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Significant findings and issues arising during the audit in connection with the Plan's related parties (including party in interest)	We have evaluated whether the identified related party (including party in interest) relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party (including party in interest) relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation.
Disagreements with Plan management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the Plan's financial statements or to our auditor's report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.

Other Required Communications

Requirement	Discussion Points
If applicable, other matters significant to the oversight of the Plan's financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the Plan's financial reporting process that have not been previously communicated.
Representations requested from management	Please refer to the management representation letter.

Independence Communication

Our engagement letter to you dated April 27, 2016 describes our responsibilities in accordance with professional standards and certain regulatory authorities with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the CCS Medical 401 (k) with respect to independence as agreed to by the CCS Medical 401 (k) Plan. Please refer to that letter for further information. We are still in compliance with this letter.

We are not aware of any relationships between our firm and the Company that may reasonably be thought to bear on our independence as of the date of the communication. We hereby confirm that as of September 1, 2016, we are independent accountants with respect to the Company requirements.

Significant Regulatory, Accounting and Reporting Matters

REGULATORY

IRS DEADLINE TO ADOPT RESTATED PRE-APPROVED DEFINED CONTRIBUTION PLANS

Plan documents for pre-approved plans are required by law to be fully updated for interim legislative and regulatory changes once every six years, at which point the document provider also requests a new opinion/advisory letter from the Internal Revenue Service (IRS).

The majority of opinion/advisory letters for the latest round of pre-approved DC plans were issued on March 31, 2014. Per IRS Announcement 2014-16, *Issuance of Opinion and Advisory Letters for Pre-approved Defined Contribution Plans for the Second Six-Year Cycle, Deadline for Employer Adoption, and Opening of Determination Letter Program for Pre-approved Plan Adopters*, sponsors have until April 30, 2016, to adopt these updated plans, commonly known as the PPA or Pension Protection Act restatements.

Providers of pre-approved plans should ordinarily provide their sponsor customers with a revised plan document that has been approved by the IRS and complies with the Pension Protection Act of 2006 (PPA) and other law changes listed on the 2010 Cumulative List of Changes in Retirement Plan Qualification Requirements (IRS Notice 2010-90, 2010-52 I.R.B. 909). Sponsors are required to adopt a PPA plan document, even if interim amendments were previously made. For further details, see https://www.irs.gov/Retirement-Plans/Pre-Approved-Retirement-Plan-Adopting-Employers-FAQs. Note that, in addition to the interim *legislative* amendments, interim *operational* amendments must also be included in the PPA document restatements.

UPDATE ON THE PRE-APPROVED DEFINED BENEFIT PLAN PROGRAM

October 30, 2015 was the extended deadline for defined benefit plans to submit for pre-approval for mass submitter and prototype plans to the IRS under Rev. Proc. 2015-36. Plans submitted to the IRS will be based on qualification items in the 2012 Cumulative List, but must also comply in operation with all qualification requirements. The program was expanded to include cash balance plans as described in Revenue Procedure 2015-36. IRS will announce the deadline for timely adoption of employers when this pre-approval review is close to completion. For further details, see https://www.irs.gov/Retirement-Plans/Deadline-Extended-For-Pre-Approved-Defined-Benefit-Plans.

UPDATE ON THE PRE-APPROVED 403(B) PLAN PROGRAM

While currently there is no IRS program for individually designed 403(b) plans to receive a determination letter, the IRS will be issuing opinion and advisory letters for 403(b) pre-approved plans (which includes prototype and volume submitter plans, respectively) that may be adopted by the deadline to be established by the IRS (Rev. Proc. 2013-22). Once finalized, the IRS will allow an eligible employer to retroactively correct defects in the form of its written 403(b) plan back to the first day of the plan's remedial amendment period, which is the later of January 1, 2010, or the plan's effective date. Sponsors must have established a 403(b) plan document by December 31, 2009, although there was not a determination letter process in place at that time. For more information refer to https://www.irs.gov/Retirement-Plans/403b-Pre-Approved-Plan-Program-FAQs.

Significant Regulatory, Accounting and Reporting Matters

IRS CHANGES TO DETERMINATION LETTER PROCESS FOR INDIVIDUALLY DESIGNED PLANS (IDP)

Effective January 2017, the staggered five-year determination letter amendment cycles for IDPs is eliminated. However, sponsors of Cycle A plans (described in section 9.03 of Revenue Procedure [Rev. Proc.] 2007-44) will be permitted to submit applications during the period February 1, 2016 - January 31, 2017.

The expiration dates for IDP determination letters issued prior to January 4, 2016 are no longer operative. The IRS has indicated it intends to issue clarifying guidance in the future on the extent to which a sponsor may rely on a determination letter subsequent to a change in law or a plan amendment.

The scope of the determination letter program of IDPs will be limited to initial plan qualification and qualification upon plan termination. Off-cycle determination letter applications (except with respect to new and terminating plans) are no longer accepted by the IRS (as of July 2015). Notice 2016-3 allows sponsors of individually designed plans until April 30, 2017 to convert into a defined contribution pre-approved plan. Current pre-approved adopters do not have this extension, and have until April 30, 2016 to restate the plans for the Pension Protection Act.

VOLUNTARY CORRECTION PROGRAM FEES

During 2015, the IRS began classifying VCP fees as user fees subject to Internal Revenue Code (IRC) 7528. Under Rev. Proc. 2016-8, the general fees for VCP submissions for 401(a) and 403(b) plans made on or after February 1, 2016 are reduced.

2015 FORM 5500 IRS COMPLIANCE QUESTIONS

Several IRS compliance questions were added to the 2015 Form 5500 Schedules I, H and R and Form 5500-SF. The IRS has stated that, since the compliance questions were not approved by the Office of Management and Budget (OMB) when the 2015 Form 5500 and 5500-SF were published on December 7, 2015, plan sponsors should not complete these questions for the 2015 plan year.

ACCOUNTING

ASU 2014-15, *PRESENTATION OF FINANCIAL STATEMENTS - GOING CONCERN (SUBTOPIC 205 - 40): DISCLOSURE OF UNCERTAINTIES ABOUT AN ENTITY'S ABILITY TO CONTINUE AS A GOING CONCERN*

For both public and private entities, this ASU is effective for the annual period ending after December 15, 2016, and to annual periods thereafter. Early adoption is permitted. It requires management to determine whether "substantial doubt" exists regarding the entity's going concern presumption and, if so, certain disclosures may be required, depending on management's plans to mitigate the going concern uncertainty.

Per PCAOB Staff Audit Practice Alert No. 13 (September 2014), auditors are to continue to apply the existing requirements of Accounting Update (AU) Section 341, *The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern*, when evaluating whether the auditor's report requires an explanatory paragraph disclosing the auditor's substantial doubt about an entity's ability to continue as a going concern.

Significant Regulatory, Accounting and Reporting Matters

ASU 2015-07, *FAIR VALUE MEASUREMENT (TOPIC 820): DISCLOSURES 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 per share practical expedient, as well as the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. It limits the disclosures to investments for which the entity has elected to measure the fair value using that practical expedient.

For public entities, ASU 2015-07 is effective for fiscal years beginning after December 15, 2015. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2016. The amendments should be applied retrospectively to all periods presented. Early adoption is permitted.

ASU 2015-10, *TECHNICAL CORRECTIONS AND IMPROVEMENTS*

The amendments in this ASU represent changes to clarify the FASB ASC, correct unintended application of guidance, or make minor improvements to the ASC that are not expected to have a significant effect on current accounting practice or create a significant administrative cost to most entities. Included in this ASU is a change in the FASB definition of *readily determinable fair value*. Transition guidance varies based on the individual amendments. The amendments that require transition guidance are effective for all entities for fiscal years beginning after December 15, 2015. Early adoption is permitted. All other amendments became effective upon issuance.

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; AND (PART III) MEASUREMENT DATE PRACTICAL EXPEDIENT*

This ASU consists of three parts (Parts I, II and III) which apply to reporting entities that follow the requirements in Topics 960, 962 and 965. It is effective for fiscal years beginning after December 15, 2015, with early adoption permitted for all three parts individually or in the aggregate.

The amendments related to the fully benefit-responsive investment contracts (Part I) and the plan investment disclosures (Part II) should be applied retrospectively for all financial statement periods presented. The amendments related to the measurement date practical expedient (Part III) should be applied prospectively.

- Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. It also clarifies indirect investments in fully benefit-responsive investment contracts (e.g., stable value common or collective trusts) should continue to be reported at fair value.
- Part II eliminates the requirements to disclose individual investments that represent five percent or more of net assets available for benefits and the net appreciation or depreciation for investments by general type. It also simplifies the level of disaggregation of investments that are measured using fair value. Plans will disaggregate investments that are measured using fair value by *general* type; plans are no longer required to additionally disaggregate investments by nature, characteristics and risks. It also removes the requirement to disaggregate the investments within a self-directed brokerage account and the requirement to include investment strategy disclosures for funds that file Form 5500 as Direct Filing Entities when the plan measures those investments using NAV as a practical expedient.

Significant Regulatory, Accounting and Reporting Matters

- Part III permits 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 a month-end.

For further details, as well as practical considerations for implementation, refer to the *EBP Commentator* Winter 2016 edition.

ASU 2016-01, *FINANCIAL INSTRUMENTS - OVERALL (SUBTOPIC 825-10): RECOGNITION AND MEASUREMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES*

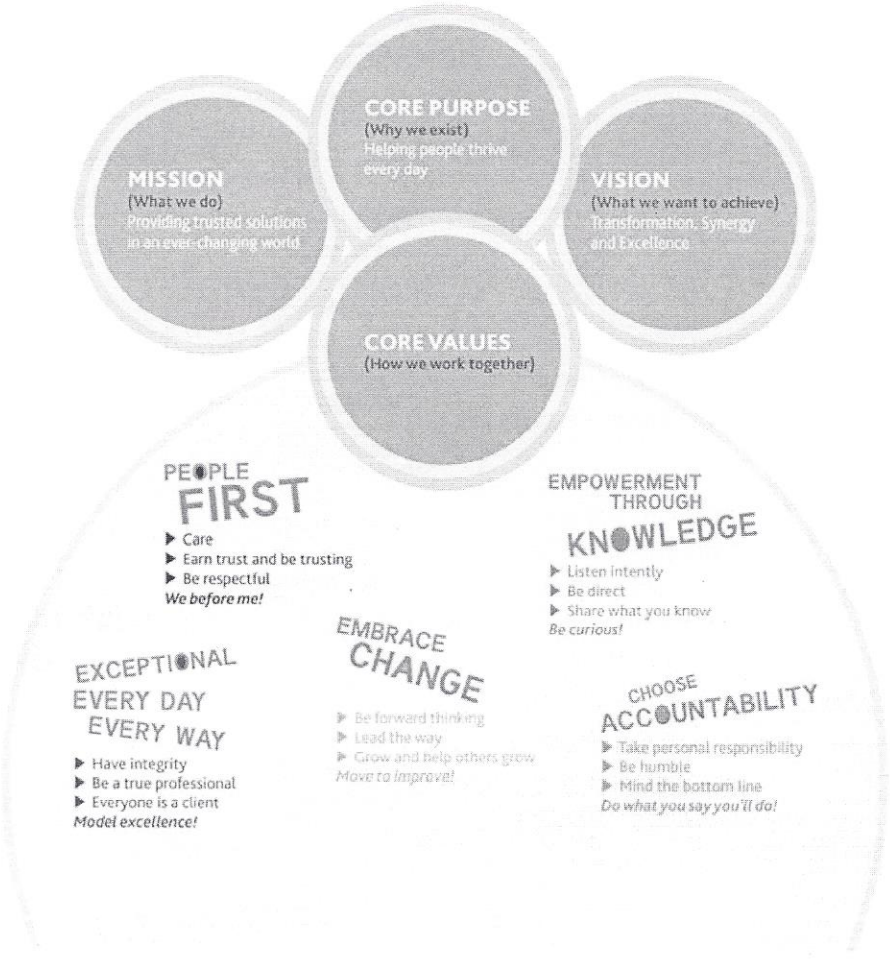
This ASU sets forth several requirements, including requirements for entities to: measure equity investments at fair value through net income (subject to certain exceptions), separately present financial assets and financial liabilities by measurement category and form of financial asset, and calculate the fair value of financial instruments for disclosure purposes based on an exit price. ASU 2016-01 provides an election to subsequently measure certain nonmarketable equity investments at cost less any impairment and adjusted for certain observable price changes. It also requires a qualitative impairment assessment of such equity investments and amends certain fair value disclosure requirements.

This ASU is effective for employee benefit plans within the scope of ASC 960, 962 and 965 on plan accounting for fiscal years beginning after December 15, 2018.

Get to Know BDO

BDO provides assurance, tax, financial advisory, and consulting services to a wide range of publicly traded and privately held companies - clients of all sizes across industries, throughout the country, and around the globe. Our clients are served by experienced, knowledgeable, industry-focused professionals who work collaboratively and have direct access to top technical resources.

BDO's culture and values establish a set of standards embodied by our work, our relationships and our professionals. We are guided by our core values: put people first; be exceptional: every day, every way; embrace change; empower through knowledge; and choose accountability.



Get to Know BDO

The firm serves clients through more than 60 offices and over 450 independent alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multinational clients through a global network of 1,400+ offices in over 150 countries.

63
BDO USA Offices*

446
Total Partners*

5,383
Total personnel*

450+
BDO Alliance USA independent Alliance firm locations*

$1.05 billion
Total combined fee income as of and for the year ended 6-30-15.



BDO's strength is derived from our structure as a cohesive global network and dedication to internal integration and seamless client service - when and where our clients need us. In each country, BDO Member Firms are comprised of people who are knowledgeable about national laws, business customs, and local and international business methods. As our clients expand globally, their access to our international network can help them better reach their business and financial goals.



BDO GLOBAL NETWORK Statistics

(Financial and personnel stats as of and for the year ended 9-30-14; location stats as of 1-1-15).

5th
BDO is the world's fifth-largest accountancy network

154
Countries within our global reach

1,408
Offices worldwide*

$7.3bn
Total combined fee income*

64,303
Total personnel around the globe

** Including exclusive alliances of BDO Member Firms.*

Get to Know BDO

BDO PROGRAMMING AND INSIGHTS

BDO commits significant resources to keep our professionals and our clients up to date on current and evolving technical, governance, industry, and reporting developments. Our thought leadership consists of quarterly email updates, publications, surveys, practice aids, and tools that span a broad spectrum of topics that impact financial reporting, as well as corporate governance. Our focus is not simply to announce changes in technical guidance, regulations or emerging business trends, but rather expound on how such changes may impact our clients' businesses.

Through our complimentary BDO Knowledge webinars, podcasts and self-study courses, we reach a broad audience and provide brief, engaging, just-in-time training designed to assist those charged with governance (e.g., Audit Committees) and financial executives in keeping up to date on the latest corporate governance, risk management, financial reporting and tax developments.

For a listing of our offerings, please visit http://www.bdo.com.

To begin receiving email notifications regarding BDO publications and event invitations (live and web-based), visit https://www.bdo.com/member/registration and create a user profile. If you already have an account on BDO's website, visit the My Profile page to login and manage your account preferences at https://www.bdo.com/member/my-profile.

INDUSTRY EXPERIENCE

Industry experience has emerged at the top of the list of what businesses need and expect from their accountants and advisors. The power of industry experience is perspective - perspective we bring to help you best leverage your own capabilities and resources.

BDO's industry focus is part of who we are and how we serve our clients, and has been for over a century. We demonstrate our experience through knowledgeable professionals, relevant client work and participation in the industries we serve.

A variety of publications and insights depicting specific industry issues, emerging trends and developments are available here. For BDO's employee benefit plan publication, the *EBP Commentator*, please visit the following link: http://www.bdo.com/publications/assurance#EBPCommentator.

For further information on the following BDO industries, please visit https://www.bdo.com/industries.

- Asset Management
- Broker Dealers
- Consumer Business
- Financial Institutions & Specialty Finance
- Gaming, Hospitality & Leisure
- Government Contracting
- Healthcare
- Insurance
- Manufacturing & Distribution
- Natural Resources
- Nonprofit & Education
- Private Equity
- Public Sector
- Real Estate & Construction
- Restaurants
- Technology & Life Sciences

Get to Know BDO

EXECUTIVE AND HR SERVICES

BDO offers a client-aligned approach to delivering executive and human resources services. Our practice is comprised of four key business concentrations, including ERISA Services, Global Employer Services, Human Capital Outsourcing and Consulting. Dedicated business professionals in each area are equipped to meet your executive and human resources needs.

From managing the tax implications of employees on the move and structuring effective compensation for sales professionals, ensuring regulatory compliance and optimizing the human capital infrastructure, to preventing and managing employee misconduct and navigating the complexities of executive compensation and benefits, companies face increasingly complex challenges in managing and optimizing their global workforce. For the newly enacted Affordable Care Act (ACA) information reporting, BDO can help determine your organization's reporting obligations, prepare and file the required reports with the IRS, and deliver statements to your employees.

ERISA SERVICES

It is essential that organizations choose the right firm for their employee benefit plans due to the ever changing rules and regulations. Our professionals have extensive knowledge of the specific audit, tax and filing requirements of ERISA. The team's thorough review and analysis of employee benefit plan financial statements enable us to help ensure your company is not in breach of regulations. Key areas of focus include defined contribution, defined benefit, funded health and welfare, employee stock ownership and multi-employer plans.

GLOBAL EMPLOYER SERVICES

Organizations with existing U.S. and international operations, or those growing into new foreign markets, require a strong and competitive executive compensation plan. Our in-depth knowledge of executive and board of directors' domestic and international compensation, as well as federal, state, local and international tax laws, allows us to design and implement strategic and tax-compliant compensation and benefits plans that will support your continued growth and success. Organizations that have mobile employees require specific focus on complicated multi-jurisdiction tax filings. Our expatriate tax group helps expats comply with the complicated U.S. and international filings and strategic tax planning.

HUMAN CAPITAL OUTSOURCING

Operational and employee efficiency within an organization is critical to profitability. Our goal is to help increase the success of your business through delivering a human resources strategy that both drives and facilitates your business objectives. Our professionals identify human capital gaps and areas of improvement, as well as create improved HR programs, provide ongoing HR support and offer strategic insight on how to make the most of your human capital investments. From providing a full-service HR model, to providing guidance on complex matters and regulatory compliance, we engage leadership to align HR activities with corporate strategy that helps achieve bottom-line goals.

BDO CONSULTING

Within our consulting services group, our team of investigative due diligence professionals exposes hidden risks inside an organization to mitigate overall liability. From exposing employee misconduct, to ensuring compliance with anti-corruption laws and guiding clients through all phases of the complex e-discovery process, we deliver value-added business intelligence and help companies make confident decisions.