

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2015
		This Form is Open to Public Inspection

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>KIDS COUNTRY 401K RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u> 1c Effective date of plan <u>08/01/1996</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>FUTURE ADVANTAGE INC</u> <u>KIDS COUNTRY</u> <u>P. O. BOX 1478</u> <u>HARTVILLE, OH 44632-1478</u>	2b Employer Identification Number (EIN) <u>34-1737567</u> 2c Plan Sponsor's telephone number <u>330-877-8839</u> 2d Business code (see instructions) <u>624410</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2016</u>	<u>RICHARD BURKHOLDER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ 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: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 151
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) 145
a(2) Total number of active participants at the end of the plan year	6a(2) 133
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 17
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 150
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 150
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 72
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 7
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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 KIDS COUNTRY 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FUTURE ADVANTAGE INC	D Employer Identification Number (EIN) 34-1737567	

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

1 Coverage Information:

(a) Name of insurance carrier NATIONWIDE LIFE INSURANCE COMPANY
--

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	33580278	6	01/01/2015	12/31/2015

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

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

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 26325**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☒ other ▶**b** Balance at the end of the previous year **7b** 23318**c** Additions: (1) Contributions deposited during the year **7c(1)** 2738(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 564(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)** 28

▶ REALLOCATED GAIN/LOSS

(6) Total additions **7c(6)** 3330**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 26648**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier **7e(2)** 323(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 323**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 26325

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan KIDS COUNTRY 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FUTURE ADVANTAGE INC	D Employer Identification Number (EIN) 34-1737567	

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)..... ☒ 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
MGO SECURITIES CORP24400 CHAGRIN BLVD SUITE 310 BEACHWOOD, OH 44122

(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)

MOSKAL GROSS ORCHOCKY INC

24400 CHAGRIN BLVD
SUITE 310
BEACHWOOD, OH 44122

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 17	THIRD PARTY ADMIN	10473	Yes ☒ No ☐	Yes ☐ No ☒	994	Yes ☐ No ☒

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 49 59 60 63 64 99	CUSTODIAN	3303	Yes ☒ No ☐	Yes ☐ No ☒	916	Yes ☐ No ☒

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

MGO INVESTMENT ADVISORS

24400 CHAGRIN BLVD #310
BEACHWOOD, OH 44122

(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?
26 27 28 51	ADVISOR	1004	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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 KIDS COUNTRY 401K RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 FUTURE ADVANTAGE INC	D Employer Identification Number (EIN) 34-1737567	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a Total noninterest-bearing cash	1a			
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)			298
(2) Participant contributions	1b(2)			2423
(3) Other.....	1b(3)			
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)			
(2) U.S. Government securities.....	1c(2)			
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)			
(B) All other.....	1c(3)(B)			
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)			
(B) Common	1c(4)(B)			
(5) Partnership/joint venture interests	1c(5)			
(6) Real estate (other than employer real property)	1c(6)			
(7) Loans (other than to participants)	1c(7)			
(8) Participant loans	1c(8)			
(9) Value of interest in common/collective trusts.....	1c(9)			
(10) Value of interest in pooled separate accounts.....	1c(10)			
(11) Value of interest in master trust investment accounts	1c(11)			
(12) Value of interest in 103-12 investment entities	1c(12)			
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	775090		798610
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	23318		26325
(15) Other	1c(15)			

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	798408	827656

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	798408	827656
---	-----------	--------	--------

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)	9293	
(B) Participants	2a(1)(B)	92076	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		101369
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-25177
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		76192

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

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	46944	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		46944
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		46944

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		29248
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: LEVIN SWEDLER & KENNEDY

(2) EIN: 34-1515013

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒		
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒		

	Yes	No	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X		
e Was this plan covered by a fidelity bond?	X			180000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X		
l Has the plan failed to provide any benefit when due under the plan?		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		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.				
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part V Trust Information

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
---	--	--

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

A Name of plan <u>KIDS COUNTRY 401K RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FUTURE ADVANTAGE INC</u>	D Employer Identification Number (EIN) <u>34-1737567</u>

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): <u>31-4156830</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____			
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2015
v. 150123

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

SCHEDULE H, LINE 3a
KIDS COUNTRY 401(k) RETIREMENT PLAN
SPONSOR FEIN 34-1737567, PLAN NO. 001

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

As of December 31, 2015 and 2014, and
For the Year Ended December 31, 2015

Contents

	Pages
Independent Auditor's Report	1-2
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-10
Supplementary Information:	
Schedule H, line 4i - Schedule of Assets (Held at End of Year)	11



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Participants of
Kids Country 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Kids Country 401(k) Retirement 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

Plan 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 audits 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 3, which was certified by The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB (a division of Nationwide Trust Bank), the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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



Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

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

A handwritten signature in blue ink, which appears to read "Lin Swedler Kennedy". The signature is fluid and cursive.

Akron, Ohio
October 4, 2016

Kids Country 401(k) Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Investments:		
Investments at fair value	\$ 798,610	\$ 775,090
Fully benefit-responsive investment contract at contract value	<u>26,325</u>	<u>23,318</u>
Total investments	<u>824,935</u>	<u>798,408</u>
Receivables:		
Employer contributions	298	0
Participant contributions	<u>2,423</u>	<u>0</u>
Total receivables	<u>2,721</u>	<u>0</u>
Net assets available for benefits	<u><u>\$ 827,656</u></u>	<u><u>\$ 798,408</u></u>

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

Kids Country 401(k) Retirement Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2015

Additions to net assets attributed to:

Investment income (loss):	
Net depreciation in fair value of investments	\$ (25,447)
Interest and dividends	<u>270</u>
Total investment income (loss)	<u>(25,177)</u>
Contributions:	
Employer matching contributions	9,293
Participant elective deferrals	<u>92,076</u>
Total contributions	<u>101,369</u>
Total additions	<u>76,192</u>

Deductions from net assets attributed to:

Benefits paid to participants	<u>46,944</u>
Total deductions	<u>46,944</u>

Net increase in net assets 29,248

Net assets available for benefits:

Beginning of year	<u>798,408</u>
End of year	\$ <u><u>827,656</u></u>

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

**Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014**

1. DESCRIPTION OF PLAN

The following description of the Kids Country 401(k) Retirement Plan ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Future Advantage, Inc. established the Kids Country 401(k) Retirement Plan, effective August 1, 1996. The Plan operates in accordance with Section 401(k) of the Internal Revenue Code. The Plan is a defined contribution plan covering substantially all employees of Future Advantage, Inc., Fairlawn Advantage, Inc., Medina Advantage, Inc., KC Green Advantage, Inc., Hartville Advantage, Inc., and Burk Holdings, Inc. ("Companies"). To be eligible to participate, employees must have attained the age of 21 and have completed 90 days of service, as defined in the Plan. The Plan allows employees to enter the Plan on the first day of the month coinciding with or following the date on which the employee completes the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Plan was amended, effective January 1, 2016, to exclude certain employees from future participation in the Plan.

Contributions

Participants may contribute up to 100% of their annual compensation, as defined in the Plan. Participants may make pre-tax elective deferral contributions. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. The Companies make a matching contribution equal to a discretionary percentage of participant contributions. Participants always share in the matching contribution regardless of the amount of service they complete during the Plan year. Additional profit sharing amounts may be contributed at the discretion of the Companies. Employees of the Companies may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Contributions are subject to limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Companies' contribution and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Payment of Benefits

The vested portion of a participant's account becomes payable upon death, disability, retirement or termination of service for any other reason. Participants may choose to receive vested account balances either as a lump sum amount or in equal annual cash installments.

In-service distributions of vested balances may be made to a participant who has not separated from service provided the participant has attained age 59 ½. In-service distributions can only be made from accounts which are 100% vested. Involuntary distributions of amounts less than \$5,000 are permitted under the Plan, but such distributions greater than \$1,000 must be directly rolled over to an individual retirement account set up by the plan administrator for the benefit of the participant. In-service hardship withdrawals of participant balances are permitted upon proof, to the satisfaction of the plan administrator, of an immediate and heavy financial need.

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

Investment Options

Upon enrollment in the Plan, a participant may direct all contributions to any of the investment options available to them through Nationwide Financial Services, Inc.

Notes Receivable from Participants

Participants are not permitted to borrow from their accounts.

Administrative Expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan, including legal and audit fees, have been paid by the Companies and are, therefore, not expenses of the Plan. The Plan pays fees related to the management of participating accounts.

Vesting

Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Participants become fully vested in the Companies' contributions upon death, total and permanent disability, or termination at normal retirement age. In the event of termination for any other reason, a participant shall have a vested right in the Companies' contributions based on the participant's years of service with the Companies. Participants vest 20% per calendar year of service and are 100% vested after five years of service.

Forfeited Accounts

At December 31, 2015 and 2014, forfeited nonvested accounts totaled \$658 and \$668, respectively. These accounts are available for the restoration of forfeited participant accounts, to offset plan expenses or to reduce future employer matching contributions. During the years ended December 31, 2015 and 2014, \$-0- and \$-0- of forfeited nonvested accounts were used to reduce employer matching contributions, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments held by a defined-contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

At December 31, 2015 and 2014, the Plan invested in an investment contract through the Nationwide Fixed Select Contract, which is a guaranteed investment contract. The statements of net assets available for benefits present these investments at contract value.

Payment of Benefits

Benefits are recorded when paid.

**Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014**

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

Recent Accounting Pronouncement

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 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 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. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The Plan early adopted the new guidance in Parts I and II in 2014 and applied it retrospectively as required by the ASU.

Subsequent Events

The Plan has evaluated subsequent events through October 4, 2016, the date the financial statements were available to be issued.

3. CUSTODIAN CERTIFICATION

The plan administrator received certifications from The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB (a division of Nationwide Trust Bank) for the period December 31, 2014 through December 31, 2015. The following information included in the financial statements is covered by the certifications: Statements of Net Assets Available for Benefits – Investments at fair value and Fully benefit-responsive investment contract at contract value; Statement of Changes in Net Assets Available for Benefits – Investment income (loss) - Net depreciation in fair value of investments and Interest and dividends. As directed by the plan administrator, no auditing procedures

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

have been performed on this information except to compare such information to the information included in the accompanying financial statements and the supplemental schedule.

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides 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 FASB ASC 820 are described as follows:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets;• Quoted prices for identical or similar assets or liabilities in inactive markets;• Inputs other than quoted prices that are observable for the asset or liability;• Inputs that are derived principally from or corroborated by observable market data by correlation or other means <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Common trust accounts: Valued at the net asset value ("NAV") as reported by Nationwide. The NAV is first established when a new account starts (typically the beginning NAV is \$1.00) and is then determined daily based on the net asset value of shares of the underlying mutual fund, the fund's dividends and the trust account's expenses. The NAV, as reported to the Plan by Nationwide, is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the Plan will sell the investment for an amount different than the reported NAV. The common trust accounts offer a variety of different investment strategies, including asset preservation, income generation, growth, target date asset accumulation and sector specialization. Purchases and sales may occur daily within these accounts and the redemption period is immediate. As of December 31, 2015 and 2014, there were no unfunded commitments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

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

Assets at Fair Value as of December 31, 2015

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common trust accounts	\$ -	\$ 798,610	\$ -	\$ 798,610

Assets at Fair Value as of December 31, 2014

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common trust accounts	\$ -	\$ 775,090	\$ -	\$ 775,090

5. 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.

6. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

In 2012, the Plan entered into a fully benefit-responsive investment contract with Nationwide Financial Services, Inc. ("Nationwide"). Nationwide maintains Plan contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Nationwide, 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 contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 0%. Such interest rates are reviewed on an annual basis for resetting.

Certain events may limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit the insurance company to terminate the agreement and settle at amounts less than contract value.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Companies have the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their employer contributions.

8. RELATED PARTY TRANSACTIONS

Certain Plan investments as of December 31, 2015 and 2014 were units of participation in common trust accounts and a guaranteed investment contract that were managed by affiliates of Nationwide Financial Services, Inc., the Plan's custodian. Therefore, these transactions qualify as party-in-interest transactions.

9. TAX STATUS

The Plan has adopted a prototype plan document on which the Internal Revenue Service has issued an opinion letter dated March 31, 2014 that stated that the prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype has been amended since issuance of the most recent opinion letter. The Plan has not requested an individual determination letter from the Internal Revenue Service. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 the taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, no uncertain positions are taken or are 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.

Kids Country 401(k) Retirement Plan
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Sponsor FEIN 34-1737567, Plan No. 001
December 31, 2015

(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	(e) Current Value
	Oppenheimer Gold & Special Minerals Fund Class A	Common Trust Account (3,531 units)	\$ 3,252
	American Century Mid Cap Value Fund	Common Trust Account (255 units)	274
	AllianzGI Technology Fund A	Common Trust Account (1,334 units)	3,563
	American Funds Europacific Growth R3	Common Trust Account (19,297 units)	42,881
	Franklin Mutual Global Discovery Fund A	Common Trust Account (2,555 units)	2,383
	BlackRock Health Sciences Opportunities Portfolio Investor A	Common Trust Account (934 units)	3,009
	Diamond Hill Small Cap A	Common Trust Account (398 units)	714
	Federated MDT Small Cap Growth Fund A	Common Trust Account (1,181 units)	2,162
	Fidelity Advisor New Insights Fund A	Common Trust Account (30,640 units)	60,587
	BlackRock GNMA Inv A	Common Trust Account (4,962 units)	7,541
	JPMorgan Small Cap Value A	Common Trust Account (641 units)	2,110
*	Nationwide Mid Cap Market Index Fund	Common Trust Account (5,831 units)	19,304
*	Nationwide S&P 500 Index Fund	Common Trust Account (9,853 units)	21,204
*	Nationwide Small Cap Index Fund	Common Trust Account (2,314 units)	7,577
	Oppenheimer Global Fund Class A	Common Trust Account (5,453 units)	13,368
	PIMCO RAE Fundamental PLUS Fund A	Common Trust Account (2,627 units)	2,758
	Pioneer Select Mid Cap Growth A	Common Trust Account (1,374 units)	3,398
	Prudential Global Real Estate Fund Class A	Common Trust Account (1,699 units)	2,830
	Prudential Jennison Mid Cap Growth A	Common Trust Account (12,550 units)	23,790
	Prudential Jennison Small Company A	Common Trust Account (246 units)	458
	Prudential Jennison Utility Fund Class A	Common Trust Account (1,820 units)	4,000
	RidgeWorth Mid-Cap Value Equity	Common Trust Account (3,976 units)	7,701
	Gateway Fund Class A	Common Trust Account (2,092 units)	2,911
	Oppenheimer International Bond Fund Class A	Common Trust Account (832 units)	1,825
	Ivy Asset Strategy Y	Common Trust Account (2,671 units)	4,930
	Ivy Real Estate Securities Fund	Common Trust Account (938 units)	2,195
	American Funds Capital Income Builder R3	Common Trust Account (1,103 units)	1,803
	American Funds Income Fund of America R3	Common Trust Account (210,533 units)	371,882
	American Funds Washington Mutual R3	Common Trust Account (28,196 units)	62,301
	Columbia Dividend Opportunity Fund Class A	Common Trust Account (4,118 units)	6,906
	Templeton Global Bond Fund	Common Trust Account (6,030 units)	5,749
	PIMCO All Asset Fund	Common Trust Account (4,056 units)	5,479
	PIMCO Income A	Common Trust Account (4,688 units)	5,166
	PIMCO Real Return A	Common Trust Account (1,959 units)	3,047
	Eaton Vance Government Obligations Fund Class A	Common Trust Account (3,229 units)	4,404
	Goldman Sachs Strategic Income A	Common Trust Account (3,261 units)	3,152
*	Nationwide Bond Index A	Common Trust Account (8,486 units)	12,655
*	Nationwide Money Market Fund	Common Trust Account (7,335 units)	8,207
	Oppenheimer Senior Floating Rate C	Common Trust Account (7,855 units)	7,826
	Pioneer Bond A Fund	Common Trust Account (23,141 units)	33,642
	Victory Fund for Income A	Common Trust Account (9,450 units)	13,011
	Wells Fargo Advantage Adjustable Rate Government Fund	Common Trust Account (3,368 units)	3,579
	Wells Fargo Special Mid Cap Value Fund	Common Trust Account (3,157 units)	3,076
	Total Common Trust Accounts		798,610
*	Nationwide Fixed Select Option	Guaranteed Investment Contract	26,325
	Total		<u>\$ 824,935</u>

* - represents a party-in-interest

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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 ☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here: ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description) _____

Part II Basic Plan Information—enter all requested information

1a Name of plan Kids Country 401K Retirement Plan	1b Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Future Advantage Inc Kids Country P. O. Box 1478 Hartsville OH 44632-1478	1c Effective date of plan <u>08/01/1996</u> 2b Employer Identification Number (EIN) <u>34-1737567</u> 2c Plan Sponsor's telephone number (330) <u>877-8839</u> 2d Business code (see instructions) <u>624410</u>

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

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

SIGN HERE		<u>10-11-16</u>	Richard Burkholder
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

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

Form 5500 (2015)
v. 150123

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 151
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) 145
a(2) Total number of active participants at the end of the plan year	6a(2) 133
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits	6c 17
d Subtotal. Add lines 6a(2), 6b, and 6c	6d 150
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 0
f Total. Add lines 6d and 6e	6f 150
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 72
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 7
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions).	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance InformationThis schedule is required to be filed under section 104 of the
Employee Retirement Income Security Act of 1974 (ERISA).▶ **File as an attachment to Form 5500.**▶ Insurance companies are required to provide the information
pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

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

Kids Country 401K Retirement Plan

B Three-digit

plan number (PN) ▶

001

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

Future Advantage Inc

D Employer Identification Number (EIN)

34-1737567

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

NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	33580278	6	01/01/2015	12/31/2015

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

0

(b) Total amount of fees paid

0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

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

Schedule A (Form 5500) 2015
v. 150123

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	26,325
5 Current value of plan's interest under this contract in separate accounts at year end	5	

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

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

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

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

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

b Balance at the end of the previous year	7b	23,318
c Additions: (1) Contributions deposited during the year	7c(1)	2,738
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	564
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)	7c(5)	28
▶ reallocated gain/loss		
(6) Total additions	7c(6)	3,330
d Total of balance and additions (add lines 7b and 7c(6))	7d	26,648
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	323
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)	7e(4)	
▶		
(5) Total deductions	7e(5)	323
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	26,325

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

- a** Premiums: (1) Amount received **9a(1)**
 (2) Increase (decrease) in amount due but unpaid **9a(2)**
 (3) Increase (decrease) in unearned premium reserve **9a(3)**
b Benefit charges (1) Claims paid **9b(1)**
 (2) Increase (decrease) in claim reserves **9b(2)**
 (3) Incurred claims (add (1) and (2)) **9b(3)**
 (4) Claims charged **9b(4)**
c Remainder of premium: (1) Retention charges (on an accrual basis) --

- (A) Commissions **9c(1)(A)**
 (B) Administrative service or other fees **9c(1)(B)**
 (C) Other specific acquisition costs **9c(1)(C)**
 (D) Other expenses **9c(1)(D)**
 (E) Taxes **9c(1)(E)**
 (F) Charges for risks or other contingencies **9c(1)(F)**
 (G) Other retention charges **9c(1)(G)**

- d** (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) **9c(2)**
 Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement **9d(1)**
 (2) Claim reserves **9d(2)**
 (3) Other reserves **9d(3)**
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) **9e**

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

- 11** Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No
12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan Kids Country 401K Retirement Plan	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 Future Advantage Inc	D Employer Identification Number (EIN) 34-1737567	

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)..... ☒ 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

MGO SECURITIES CORP

24400 CHAGRIN BLVD
SUITE 310
BEACHWOOD

OH 44122

(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)

MOSKAL GROSS ORCHOCKY INC

24400 CHAGRIN BLVD
SUITE 310
BEACHWOOD

OH 44122

(b) Service Code(s) 15 16 17

(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?
THIRD PARTY ADMIN	10,473	Yes ☒ No ☐	Yes ☐ No ☒	994	Yes ☐ No ☒

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

NATIONWIDE

ONE NATIONWIDE PLAZA

COLUMBUS

OH 43215

(b) Service Code(s) 15 49 59 60 63 64 99

(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?
CUSTODIAN	3,303	Yes ☒ No ☐	Yes ☐ No ☒	916	Yes ☐ No ☒

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

MGO Investment Advisors

24400 Chagrin Blvd #310

Beachwood

OH 44122

(b) Service Code(s) 26 27 28 51

(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?
Advisor	1,004	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 <u>01/01/2015</u> and ending <u>12/31/2015</u>		
A Name of plan Kids Country 401K Retirement Plan	B Three-digit plan number (PN) <u>▶</u> <u>001</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 Future Advantage Inc	D Employer Identification Number (EIN) 34-1737567	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		298
(2) Participant contributions	1b(2)		2,423
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	775,090	798,610
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	23,318	26,325
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities	1d(1)	
(2)	Employer real property	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	798,408 827,656
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	798,408 827,656

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 9,293	
	(B) Participants	2a(1)(B) 92,076	
	(C) Others (including rollovers)	2a(1)(C)	
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	101,369
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(2)	Dividends: (A) Preferred stock	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)	
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	
(8) Net investment gain (loss) from master trust investment accounts	2b(8)	
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)	
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)	-25,177
c Other income	2c	
d Total income. Add all income amounts in column (b) and enter total	2d	76,192

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	46,944
(2) To insurance carriers for the provision of benefits	2e(2)	
(3) Other	2e(3)	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	46,944
f Corrective distributions (see instructions)	2f	
g Certain deemed distributions of participant loans (see instructions)	2g	
h Interest expense	2h	
i Administrative expenses: (1) Professional fees	2i(1)	
(2) Contract administrator fees	2i(2)	
(3) Investment advisory and management fees	2i(3)	
(4) Other	2i(4)	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)	0
j Total expenses. Add all expense amounts in column (b) and enter total	2j	46,944

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k	29,248
l Transfers of assets:		
(1) To this plan	2l(1)	
(2) From this plan	2l(2)	

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: Levin Swedler & Kennedy

(2) EIN: 34-1515013

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.)		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.)		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			180,000
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				
o Did the plan trust incur unrelated business taxable income?	4o				
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 H, LINE 3a
KIDS COUNTRY 401(k) RETIREMENT PLAN
SPONSOR FEIN 34-1737567, PLAN NO. 001

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
As of December 31, 2015 and 2014, and
For the Year Ended December 31, 2015

Contents

	Pages
Independent Auditor's Report	1-2
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-10
Supplementary Information:	
Schedule H, line 4i - Schedule of Assets (Held at End of Year)	11



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Participants of
Kids Country 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Kids Country 401(k) Retirement 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

Plan 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 audits 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 3, which was certified by The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB (a division of Nationwide Trust Bank), the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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



Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

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

A handwritten signature in black ink, appearing to read 'Lin Swedler Kennedy'. The signature is fluid and cursive, with a large, sweeping flourish at the end.

Akron, Ohio
October 4, 2016

Kids Country 401(k) Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Investments:		
Investments at fair value	\$ 798,610	\$ 775,090
Fully benefit-responsive investment contract at contract value	<u>26,325</u>	<u>23,318</u>
Total investments	<u>824,935</u>	<u>798,408</u>
Receivables:		
Employer contributions	298	0
Participant contributions	<u>2,423</u>	<u>0</u>
Total receivables	<u>2,721</u>	<u>0</u>
 Net assets available for benefits	 \$ <u>827,656</u>	 \$ <u>798,408</u>

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

**Kids Country 401(k) Retirement Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2015**

Additions to net assets attributed to:

Investment income (loss):	
Net depreciation in fair value of investments	\$ (25,447)
Interest and dividends	<u>270</u>
Total investment income (loss)	<u>(25,177)</u>
Contributions:	
Employer matching contributions	9,293
Participant elective deferrals	<u>92,076</u>
Total contributions	<u>101,369</u>
Total additions	<u>76,192</u>

Deductions from net assets attributed to:

Benefits paid to participants	<u>46,944</u>
Total deductions	<u>46,944</u>

Net increase in net assets 29,248

Net assets available for benefits:

Beginning of year	<u>798,408</u>
End of year	<u>\$ 827,656</u>

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

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

1. DESCRIPTION OF PLAN

The following description of the Kids Country 401(k) Retirement Plan ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Future Advantage, Inc. established the Kids Country 401(k) Retirement Plan, effective August 1, 1996. The Plan operates in accordance with Section 401(k) of the Internal Revenue Code. The Plan is a defined contribution plan covering substantially all employees of Future Advantage, Inc., Fairlawn Advantage, Inc., Medina Advantage, Inc., KC Green Advantage, Inc., Hartville Advantage, Inc., and Burk Holdings, Inc. ("Companies"). To be eligible to participate, employees must have attained the age of 21 and have completed 90 days of service, as defined in the Plan. The Plan allows employees to enter the Plan on the first day of the month coinciding with or following the date on which the employee completes the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Plan was amended, effective January 1, 2016, to exclude certain employees from future participation in the Plan.

Contributions

Participants may contribute up to 100% of their annual compensation, as defined in the Plan. Participants may make pre-tax elective deferral contributions. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. The Companies make a matching contribution equal to a discretionary percentage of participant contributions. Participants always share in the matching contribution regardless of the amount of service they complete during the Plan year. Additional profit sharing amounts may be contributed at the discretion of the Companies. Employees of the Companies may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Contributions are subject to limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Companies' contribution and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Payment of Benefits

The vested portion of a participant's account becomes payable upon death, disability, retirement or termination of service for any other reason. Participants may choose to receive vested account balances either as a lump sum amount or in equal annual cash installments.

In-service distributions of vested balances may be made to a participant who has not separated from service provided the participant has attained age 59 ½. In-service distributions can only be made from accounts which are 100% vested. Involuntary distributions of amounts less than \$5,000 are permitted under the Plan, but such distributions greater than \$1,000 must be directly rolled over to an individual retirement account set up by the plan administrator for the benefit of the participant. In-service hardship withdrawals of participant balances are permitted upon proof, to the satisfaction of the plan administrator, of an immediate and heavy financial need.

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

Investment Options

Upon enrollment in the Plan, a participant may direct all contributions to any of the investment options available to them through Nationwide Financial Services, Inc.

Notes Receivable from Participants

Participants are not permitted to borrow from their accounts.

Administrative Expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan, including legal and audit fees, have been paid by the Companies and are, therefore, not expenses of the Plan. The Plan pays fees related to the management of participating accounts.

Vesting

Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Participants become fully vested in the Companies' contributions upon death, total and permanent disability, or termination at normal retirement age. In the event of termination for any other reason, a participant shall have a vested right in the Companies' contributions based on the participant's years of service with the Companies. Participants vest 20% per calendar year of service and are 100% vested after five years of service.

Forfeited Accounts

At December 31, 2015 and 2014, forfeited nonvested accounts totaled \$658 and \$668, respectively. These accounts are available for the restoration of forfeited participant accounts, to offset plan expenses or to reduce future employer matching contributions. During the years ended December 31, 2015 and 2014, \$-0- and \$-0- of forfeited nonvested accounts were used to reduce employer matching contributions, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments held by a defined-contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

At December 31, 2015 and 2014, the Plan invested in an investment contract through the Nationwide Fixed Select Contract, which is a guaranteed investment contract. The statements of net assets available for benefits present these investments at contract value.

Payment of Benefits

Benefits are recorded when paid.

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

Recent Accounting Pronouncement

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 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 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. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The Plan early adopted the new guidance in Parts I and II in 2014 and applied it retrospectively as required by the ASU.

Subsequent Events

The Plan has evaluated subsequent events through October 4, 2016, the date the financial statements were available to be issued.

3. CUSTODIAN CERTIFICATION

The plan administrator received certifications from The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB (a division of Nationwide Trust Bank) for the period December 31, 2014 through December 31, 2015. The following information included in the financial statements is covered by the certifications: Statements of Net Assets Available for Benefits – Investments at fair value and Fully benefit-responsive investment contract at contract value; Statement of Changes in Net Assets Available for Benefits – Investment income (loss) - Net depreciation in fair value of investments and Interest and dividends. As directed by the plan administrator, no auditing procedures

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

have been performed on this information except to compare such information to the information included in the accompanying financial statements and the supplemental schedule.

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides 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 FASB ASC 820 are described as follows:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets;• Quoted prices for identical or similar assets or liabilities in inactive markets;• Inputs other than quoted prices that are observable for the asset or liability;• Inputs that are derived principally from or corroborated by observable market data by correlation or other means <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Common trust accounts: Valued at the net asset value ("NAV") as reported by Nationwide. The NAV is first established when a new account starts (typically the beginning NAV is \$1.00) and is then determined daily based on the net asset value of shares of the underlying mutual fund, the fund's dividends and the trust account's expenses. The NAV, as reported to the Plan by Nationwide, is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the Plan will sell the investment for an amount different than the reported NAV. The common trust accounts offer a variety of different investment strategies, including asset preservation, income generation, growth, target date asset accumulation and sector specialization. Purchases and sales may occur daily within these accounts and the redemption period is immediate. As of December 31, 2015 and 2014, there were no unfunded commitments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

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

Assets at Fair Value as of December 31, 2015

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common trust accounts	\$ -	\$ 798,610	\$ -	\$ 798,610

Assets at Fair Value as of December 31, 2014

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common trust accounts	\$ -	\$ 775,090	\$ -	\$ 775,090

5. 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.

6. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

In 2012, the Plan entered into a fully benefit-responsive investment contract with Nationwide Financial Services, Inc. ("Nationwide"). Nationwide maintains Plan contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Nationwide, 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 contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 0%. Such interest rates are reviewed on an annual basis for resetting.

Certain events may limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit the insurance company to terminate the agreement and settle at amounts less than contract value.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Companies have the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their employer contributions.

8. RELATED PARTY TRANSACTIONS

Certain Plan investments as of December 31, 2015 and 2014 were units of participation in common trust accounts and a guaranteed investment contract that were managed by affiliates of Nationwide Financial Services, Inc., the Plan's custodian. Therefore, these transactions qualify as party-in-interest transactions.

9. TAX STATUS

The Plan has adopted a prototype plan document on which the Internal Revenue Service has issued an opinion letter dated March 31, 2014 that stated that the prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype has been amended since issuance of the most recent opinion letter. The Plan has not requested an individual determination letter from the Internal Revenue Service. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 the taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, no uncertain positions are taken or are 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.

Kids Country 401(k) Retirement Plan
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Sponsor FEIN 34-1737567, Plan No. 001
December 31, 2015

(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	(e) Current Value
	Oppenheimer Gold & Special Minerals Fund Class A	Common Trust Account (3,531 units)	\$ 3,252
	American Century Mid Cap Value Fund	Common Trust Account (255 units)	274
	AllianzGI Technology Fund A	Common Trust Account (1,334 units)	3,563
	American Funds Europacific Growth R3	Common Trust Account (19,297 units)	42,881
	Franklin Mutual Global Discovery Fund A	Common Trust Account (2,555 units)	2,383
	BlackRock Health Sciences Opportunities Portfolio Investor A	Common Trust Account (934 units)	3,009
	Diamond Hill Small Cap A	Common Trust Account (398 units)	714
	Federated MDT Small Cap Growth Fund A	Common Trust Account (1,181 units)	2,162
	Fidelity Advisor New Insights Fund A	Common Trust Account (30,640 units)	60,587
	BlackRock GNMA Inv A	Common Trust Account (4,962 units)	7,541
	JPMorgan Small Cap Value A	Common Trust Account (641 units)	2,110
*	Nationwide Mid Cap Market Index Fund	Common Trust Account (5,831 units)	19,304
*	Nationwide S&P 500 Index Fund	Common Trust Account (9,853 units)	21,204
*	Nationwide Small Cap Index Fund	Common Trust Account (2,314 units)	7,577
	Oppenheimer Global Fund Class A	Common Trust Account (5,453 units)	13,368
	PIMCO RAE Fundamental PLUS Fund A	Common Trust Account (2,627 units)	2,758
	Pioneer Select Mid Cap Growth A	Common Trust Account (1,374 units)	3,398
	Prudential Global Real Estate Fund Class A	Common Trust Account (1,699 units)	2,830
	Prudential Jennison Mid Cap Growth A	Common Trust Account (12,550 units)	23,790
	Prudential Jennison Small Company A	Common Trust Account (246 units)	458
	Prudential Jennison Utility Fund Class A	Common Trust Account (1,820 units)	4,000
	RidgeWorth Mid-Cap Value Equity	Common Trust Account (3,976 units)	7,701
	Gateway Fund Class A	Common Trust Account (2,092 units)	2,911
	Oppenheimer International Bond Fund Class A	Common Trust Account (832 units)	1,825
	Ivy Asset Strategy Y	Common Trust Account (2,671 units)	4,930
	Ivy Real Estate Securities Fund	Common Trust Account (938 units)	2,195
	American Funds Capital Income Builder R3	Common Trust Account (1,103 units)	1,803
	American Funds Income Fund of America R3	Common Trust Account (210,533 units)	371,882
	American Funds Washington Mutual R3	Common Trust Account (28,196 units)	62,301
	Columbia Dividend Opportunity Fund Class A	Common Trust Account (4,118 units)	6,906
	Templeton Global Bond Fund	Common Trust Account (6,030 units)	5,749
	PIMCO All Asset Fund	Common Trust Account (4,056 units)	5,479
	PIMCO Income A	Common Trust Account (4,688 units)	5,166
	PIMCO Real Return A	Common Trust Account (1,959 units)	3,047
	Eaton Vance Government Obligations Fund Class A	Common Trust Account (3,229 units)	4,404
	Goldman Sachs Strategic Income A	Common Trust Account (3,261 units)	3,152
*	Nationwide Bond Index A	Common Trust Account (8,486 units)	12,655
*	Nationwide Money Market Fund	Common Trust Account (7,335 units)	8,207
	Oppenheimer Senior Floating Rate C	Common Trust Account (7,855 units)	7,826
	Pioneer Bond A Fund	Common Trust Account (23,141 units)	33,642
	Victory Fund for Income A	Common Trust Account (9,450 units)	13,011
	Wells Fargo Advantage Adjustable Rate Government Fund	Common Trust Account (3,368 units)	3,579
	Wells Fargo Special Mid Cap Value Fund	Common Trust Account (3,157 units)	3,076
	Total Common Trust Accounts		798,610
*	Nationwide Fixed Select Option	Guaranteed Investment Contract	26,325
	Total		<u>\$ 824,935</u>

* - represents a party-in-interest

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 <u>01/01/2015</u> and ending <u>12/31/2015</u>		
A Name of plan <u>Kids Country 401K Retirement Plan</u>		B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>Future Advantage Inc</u>		D Employer Identification Number (EIN) <u>34-1737567</u>

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): <u>31-4156830</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2015
v. 150123

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

Application for Extension of Time To File Certain Employee Plan Returns

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Information about Form 5558 and its instructions is at www.irs.gov/form5558

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) Future Advantage Inc Number, street, and room or suite no. (If a P.O. box, see instructions) P. O. Box 1478 City or town, state, and ZIP code Hartville OH 44632-1478	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXX) 34-1737567 Social security number (SSN) (9 digits XXX-XX-XXXX)																					
C	Plan name																					
Kids Country 401K Retirement Plan	<table border="1"> <thead> <tr> <th colspan="3" data-bbox="953 525 1112 554">Plan number</th><th colspan="3" data-bbox="1112 525 1469 554">Plan year ending—</th></tr> <tr> <th data-bbox="953 554 1015 560">MM</th><th data-bbox="1015 554 1112 560">DD</th><th data-bbox="1112 554 1469 560">YYYY</th><th data-bbox="953 560 1015 567"></th><th data-bbox="1015 560 1112 567"></th><th data-bbox="1112 560 1469 567"></th></tr> </thead> <tbody> <tr> <td data-bbox="953 567 1015 573">0</td><td data-bbox="1015 567 1112 573">0</td><td data-bbox="1112 567 1469 573">1</td><td data-bbox="953 573 1015 579">12</td><td data-bbox="1015 573 1112 579">31</td><td data-bbox="1112 573 1469 579">2015</td></tr> </tbody> </table>				Plan number			Plan year ending—			MM	DD	YYYY				0	0	1	12	31	2015
Plan number			Plan year ending—																			
MM	DD	YYYY																				
0	0	1	12	31	2015																	

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

- 1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part 1, C above.
- 2 I request an extension of time until 10 / 15 / 2016 to file Form 5500 series (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.
- 3 I request an extension of time until 10 / 15 / 2016 to file Form 8955-SSA (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and **(b)** the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

- 4 I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax **a**

b Enter the payment amount attached **b**

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ▶ c

- 5 State in detail why you need the extension:**

[illegible]

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ►

Date ▶

SCHEDULE H, LINE 3a
KIDS COUNTRY 401(k) RETIREMENT PLAN
SPONSOR FEIN 34-1737567, PLAN NO. 001

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

As of December 31, 2015 and 2014, and
For the Year Ended December 31, 2015

Contents

	Pages
Independent Auditor's Report	1-2
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-10
Supplementary Information:	
Schedule H, line 4i - Schedule of Assets (Held at End of Year)	11



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Participants of
Kids Country 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Kids Country 401(k) Retirement 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

Plan 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 audits 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 3, which was certified by The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB (a division of Nationwide Trust Bank), the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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



Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

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

A handwritten signature in blue ink that reads 'Lin Swedler Kennedy'. The signature is fluid and cursive, with a large loop at the end.

Akron, Ohio
October 4, 2016

Kids Country 401(k) Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Investments:		
Investments at fair value	\$ 798,610	\$ 775,090
Fully benefit-responsive investment contract at contract value	<u>26,325</u>	<u>23,318</u>
Total investments	<u>824,935</u>	<u>798,408</u>
Receivables:		
Employer contributions	298	0
Participant contributions	<u>2,423</u>	<u>0</u>
Total receivables	<u>2,721</u>	<u>0</u>
Net assets available for benefits	<u><u>\$ 827,656</u></u>	<u><u>\$ 798,408</u></u>

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

Kids Country 401(k) Retirement Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2015

Additions to net assets attributed to:

Investment income (loss):	
Net depreciation in fair value of investments	\$ (25,447)
Interest and dividends	<u>270</u>
Total investment income (loss)	<u>(25,177)</u>
Contributions:	
Employer matching contributions	9,293
Participant elective deferrals	<u>92,076</u>
Total contributions	<u>101,369</u>
Total additions	<u>76,192</u>

Deductions from net assets attributed to:

Benefits paid to participants	<u>46,944</u>
Total deductions	<u>46,944</u>

Net increase in net assets 29,248

Net assets available for benefits:

Beginning of year	<u>798,408</u>
End of year	\$ <u><u>827,656</u></u>

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

**Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014**

1. DESCRIPTION OF PLAN

The following description of the Kids Country 401(k) Retirement Plan ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Future Advantage, Inc. established the Kids Country 401(k) Retirement Plan, effective August 1, 1996. The Plan operates in accordance with Section 401(k) of the Internal Revenue Code. The Plan is a defined contribution plan covering substantially all employees of Future Advantage, Inc., Fairlawn Advantage, Inc., Medina Advantage, Inc., KC Green Advantage, Inc., Hartville Advantage, Inc., and Burk Holdings, Inc. ("Companies"). To be eligible to participate, employees must have attained the age of 21 and have completed 90 days of service, as defined in the Plan. The Plan allows employees to enter the Plan on the first day of the month coinciding with or following the date on which the employee completes the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Plan was amended, effective January 1, 2016, to exclude certain employees from future participation in the Plan.

Contributions

Participants may contribute up to 100% of their annual compensation, as defined in the Plan. Participants may make pre-tax elective deferral contributions. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. The Companies make a matching contribution equal to a discretionary percentage of participant contributions. Participants always share in the matching contribution regardless of the amount of service they complete during the Plan year. Additional profit sharing amounts may be contributed at the discretion of the Companies. Employees of the Companies may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Contributions are subject to limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Companies' contribution and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Payment of Benefits

The vested portion of a participant's account becomes payable upon death, disability, retirement or termination of service for any other reason. Participants may choose to receive vested account balances either as a lump sum amount or in equal annual cash installments.

In-service distributions of vested balances may be made to a participant who has not separated from service provided the participant has attained age 59 ½. In-service distributions can only be made from accounts which are 100% vested. Involuntary distributions of amounts less than \$5,000 are permitted under the Plan, but such distributions greater than \$1,000 must be directly rolled over to an individual retirement account set up by the plan administrator for the benefit of the participant. In-service hardship withdrawals of participant balances are permitted upon proof, to the satisfaction of the plan administrator, of an immediate and heavy financial need.

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

Investment Options

Upon enrollment in the Plan, a participant may direct all contributions to any of the investment options available to them through Nationwide Financial Services, Inc.

Notes Receivable from Participants

Participants are not permitted to borrow from their accounts.

Administrative Expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan, including legal and audit fees, have been paid by the Companies and are, therefore, not expenses of the Plan. The Plan pays fees related to the management of participating accounts.

Vesting

Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Participants become fully vested in the Companies' contributions upon death, total and permanent disability, or termination at normal retirement age. In the event of termination for any other reason, a participant shall have a vested right in the Companies' contributions based on the participant's years of service with the Companies. Participants vest 20% per calendar year of service and are 100% vested after five years of service.

Forfeited Accounts

At December 31, 2015 and 2014, forfeited nonvested accounts totaled \$658 and \$668, respectively. These accounts are available for the restoration of forfeited participant accounts, to offset plan expenses or to reduce future employer matching contributions. During the years ended December 31, 2015 and 2014, \$-0- and \$-0- of forfeited nonvested accounts were used to reduce employer matching contributions, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments held by a defined-contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

At December 31, 2015 and 2014, the Plan invested in an investment contract through the Nationwide Fixed Select Contract, which is a guaranteed investment contract. The statements of net assets available for benefits present these investments at contract value.

Payment of Benefits

Benefits are recorded when paid.

**Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014**

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

Recent Accounting Pronouncement

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 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 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. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The Plan early adopted the new guidance in Parts I and II in 2014 and applied it retrospectively as required by the ASU.

Subsequent Events

The Plan has evaluated subsequent events through October 4, 2016, the date the financial statements were available to be issued.

3. CUSTODIAN CERTIFICATION

The plan administrator received certifications from The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB (a division of Nationwide Trust Bank) for the period December 31, 2014 through December 31, 2015. The following information included in the financial statements is covered by the certifications: Statements of Net Assets Available for Benefits – Investments at fair value and Fully benefit-responsive investment contract at contract value; Statement of Changes in Net Assets Available for Benefits – Investment income (loss) - Net depreciation in fair value of investments and Interest and dividends. As directed by the plan administrator, no auditing procedures

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

have been performed on this information except to compare such information to the information included in the accompanying financial statements and the supplemental schedule.

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides 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 FASB ASC 820 are described as follows:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets;• Quoted prices for identical or similar assets or liabilities in inactive markets;• Inputs other than quoted prices that are observable for the asset or liability;• Inputs that are derived principally from or corroborated by observable market data by correlation or other means <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Common trust accounts: Valued at the net asset value ("NAV") as reported by Nationwide. The NAV is first established when a new account starts (typically the beginning NAV is \$1.00) and is then determined daily based on the net asset value of shares of the underlying mutual fund, the fund's dividends and the trust account's expenses. The NAV, as reported to the Plan by Nationwide, is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the Plan will sell the investment for an amount different than the reported NAV. The common trust accounts offer a variety of different investment strategies, including asset preservation, income generation, growth, target date asset accumulation and sector specialization. Purchases and sales may occur daily within these accounts and the redemption period is immediate. As of December 31, 2015 and 2014, there were no unfunded commitments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014**

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

Assets at Fair Value as of December 31, 2015

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common trust accounts	\$ -	\$ 798,610	\$ -	\$ 798,610

Assets at Fair Value as of December 31, 2014

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common trust accounts	\$ -	\$ 775,090	\$ -	\$ 775,090

5. 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.

6. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

In 2012, the Plan entered into a fully benefit-responsive investment contract with Nationwide Financial Services, Inc. ("Nationwide"). Nationwide maintains Plan contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Nationwide, 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 contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 0%. Such interest rates are reviewed on an annual basis for resetting.

Certain events may limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit the insurance company to terminate the agreement and settle at amounts less than contract value.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Companies have the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their employer contributions.

8. RELATED PARTY TRANSACTIONS

Certain Plan investments as of December 31, 2015 and 2014 were units of participation in common trust accounts and a guaranteed investment contract that were managed by affiliates of Nationwide Financial Services, Inc., the Plan's custodian. Therefore, these transactions qualify as party-in-interest transactions.

9. TAX STATUS

The Plan has adopted a prototype plan document on which the Internal Revenue Service has issued an opinion letter dated March 31, 2014 that stated that the prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype has been amended since issuance of the most recent opinion letter. The Plan has not requested an individual determination letter from the Internal Revenue Service. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 the taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, no uncertain positions are taken or are 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.

Kids Country 401(k) Retirement Plan
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Sponsor FEIN 34-1737567, Plan No. 001
December 31, 2015

(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	(e) Current Value
	Oppenheimer Gold & Special Minerals Fund Class A	Common Trust Account (3,531 units)	\$ 3,252
	American Century Mid Cap Value Fund	Common Trust Account (255 units)	274
	AllianzGI Technology Fund A	Common Trust Account (1,334 units)	3,563
	American Funds Europacific Growth R3	Common Trust Account (19,297 units)	42,881
	Franklin Mutual Global Discovery Fund A	Common Trust Account (2,555 units)	2,383
	BlackRock Health Sciences Opportunities Portfolio Investor A	Common Trust Account (934 units)	3,009
	Diamond Hill Small Cap A	Common Trust Account (398 units)	714
	Federated MDT Small Cap Growth Fund A	Common Trust Account (1,181 units)	2,162
	Fidelity Advisor New Insights Fund A	Common Trust Account (30,640 units)	60,587
	BlackRock GNMA Inv A	Common Trust Account (4,962 units)	7,541
	JPMorgan Small Cap Value A	Common Trust Account (641 units)	2,110
*	Nationwide Mid Cap Market Index Fund	Common Trust Account (5,831 units)	19,304
*	Nationwide S&P 500 Index Fund	Common Trust Account (9,853 units)	21,204
*	Nationwide Small Cap Index Fund	Common Trust Account (2,314 units)	7,577
	Oppenheimer Global Fund Class A	Common Trust Account (5,453 units)	13,368
	PIMCO RAE Fundamental PLUS Fund A	Common Trust Account (2,627 units)	2,758
	Pioneer Select Mid Cap Growth A	Common Trust Account (1,374 units)	3,398
	Prudential Global Real Estate Fund Class A	Common Trust Account (1,699 units)	2,830
	Prudential Jennison Mid Cap Growth A	Common Trust Account (12,550 units)	23,790
	Prudential Jennison Small Company A	Common Trust Account (246 units)	458
	Prudential Jennison Utility Fund Class A	Common Trust Account (1,820 units)	4,000
	RidgeWorth Mid-Cap Value Equity	Common Trust Account (3,976 units)	7,701
	Gateway Fund Class A	Common Trust Account (2,092 units)	2,911
	Oppenheimer International Bond Fund Class A	Common Trust Account (832 units)	1,825
	Ivy Asset Strategy Y	Common Trust Account (2,671 units)	4,930
	Ivy Real Estate Securities Fund	Common Trust Account (938 units)	2,195
	American Funds Capital Income Builder R3	Common Trust Account (1,103 units)	1,803
	American Funds Income Fund of America R3	Common Trust Account (210,533 units)	371,882
	American Funds Washington Mutual R3	Common Trust Account (28,196 units)	62,301
	Columbia Dividend Opportunity Fund Class A	Common Trust Account (4,118 units)	6,906
	Templeton Global Bond Fund	Common Trust Account (6,030 units)	5,749
	PIMCO All Asset Fund	Common Trust Account (4,056 units)	5,479
	PIMCO Income A	Common Trust Account (4,688 units)	5,166
	PIMCO Real Return A	Common Trust Account (1,959 units)	3,047
	Eaton Vance Government Obligations Fund Class A	Common Trust Account (3,229 units)	4,404
	Goldman Sachs Strategic Income A	Common Trust Account (3,261 units)	3,152
*	Nationwide Bond Index A	Common Trust Account (8,486 units)	12,655
*	Nationwide Money Market Fund	Common Trust Account (7,335 units)	8,207
	Oppenheimer Senior Floating Rate C	Common Trust Account (7,855 units)	7,826
	Pioneer Bond A Fund	Common Trust Account (23,141 units)	33,642
	Victory Fund for Income A	Common Trust Account (9,450 units)	13,011
	Wells Fargo Advantage Adjustable Rate Government Fund	Common Trust Account (3,368 units)	3,579
	Wells Fargo Special Mid Cap Value Fund	Common Trust Account (3,157 units)	3,076
	Total Common Trust Accounts		798,610
*	Nationwide Fixed Select Option	Guaranteed Investment Contract	26,325
	Total		<u>\$ 824,935</u>

* - represents a party-in-interest

SCHEDULE H, LINE 3a
KIDS COUNTRY 401(k) RETIREMENT PLAN
SPONSOR FEIN 34-1737567, PLAN NO. 001

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

As of December 31, 2015 and 2014, and
For the Year Ended December 31, 2015

Contents

	Pages
Independent Auditor's Report	1-2
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-10
Supplementary Information:	
Schedule H, line 4i - Schedule of Assets (Held at End of Year)	11



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Participants of
Kids Country 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Kids Country 401(k) Retirement 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

Plan 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 audits 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 3, which was certified by The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB (a division of Nationwide Trust Bank), the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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



Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

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

A handwritten signature in blue ink, which appears to read 'Lin Swedler Kennedy'. The signature is fluid and cursive.

Akron, Ohio
October 4, 2016

Kids Country 401(k) Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Investments:		
Investments at fair value	\$ 798,610	\$ 775,090
Fully benefit-responsive investment contract at contract value	<u>26,325</u>	<u>23,318</u>
Total investments	<u>824,935</u>	<u>798,408</u>
Receivables:		
Employer contributions	298	0
Participant contributions	<u>2,423</u>	<u>0</u>
Total receivables	<u>2,721</u>	<u>0</u>
Net assets available for benefits	<u><u>\$ 827,656</u></u>	<u><u>\$ 798,408</u></u>

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

Kids Country 401(k) Retirement Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2015

Additions to net assets attributed to:

Investment income (loss):	
Net depreciation in fair value of investments	\$ (25,447)
Interest and dividends	<u>270</u>
Total investment income (loss)	<u>(25,177)</u>
Contributions:	
Employer matching contributions	9,293
Participant elective deferrals	<u>92,076</u>
Total contributions	<u>101,369</u>
Total additions	<u>76,192</u>

Deductions from net assets attributed to:

Benefits paid to participants	<u>46,944</u>
Total deductions	<u>46,944</u>

Net increase in net assets 29,248

Net assets available for benefits:

Beginning of year	<u>798,408</u>
End of year	\$ <u><u>827,656</u></u>

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

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

1. DESCRIPTION OF PLAN

The following description of the Kids Country 401(k) Retirement Plan ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Future Advantage, Inc. established the Kids Country 401(k) Retirement Plan, effective August 1, 1996. The Plan operates in accordance with Section 401(k) of the Internal Revenue Code. The Plan is a defined contribution plan covering substantially all employees of Future Advantage, Inc., Fairlawn Advantage, Inc., Medina Advantage, Inc., KC Green Advantage, Inc., Hartville Advantage, Inc., and Burk Holdings, Inc. ("Companies"). To be eligible to participate, employees must have attained the age of 21 and have completed 90 days of service, as defined in the Plan. The Plan allows employees to enter the Plan on the first day of the month coinciding with or following the date on which the employee completes the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Plan was amended, effective January 1, 2016, to exclude certain employees from future participation in the Plan.

Contributions

Participants may contribute up to 100% of their annual compensation, as defined in the Plan. Participants may make pre-tax elective deferral contributions. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. The Companies make a matching contribution equal to a discretionary percentage of participant contributions. Participants always share in the matching contribution regardless of the amount of service they complete during the Plan year. Additional profit sharing amounts may be contributed at the discretion of the Companies. Employees of the Companies may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Contributions are subject to limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Companies' contribution and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Payment of Benefits

The vested portion of a participant's account becomes payable upon death, disability, retirement or termination of service for any other reason. Participants may choose to receive vested account balances either as a lump sum amount or in equal annual cash installments.

In-service distributions of vested balances may be made to a participant who has not separated from service provided the participant has attained age 59 ½. In-service distributions can only be made from accounts which are 100% vested. Involuntary distributions of amounts less than \$5,000 are permitted under the Plan, but such distributions greater than \$1,000 must be directly rolled over to an individual retirement account set up by the plan administrator for the benefit of the participant. In-service hardship withdrawals of participant balances are permitted upon proof, to the satisfaction of the plan administrator, of an immediate and heavy financial need.

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

Investment Options

Upon enrollment in the Plan, a participant may direct all contributions to any of the investment options available to them through Nationwide Financial Services, Inc.

Notes Receivable from Participants

Participants are not permitted to borrow from their accounts.

Administrative Expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan, including legal and audit fees, have been paid by the Companies and are, therefore, not expenses of the Plan. The Plan pays fees related to the management of participating accounts.

Vesting

Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Participants become fully vested in the Companies' contributions upon death, total and permanent disability, or termination at normal retirement age. In the event of termination for any other reason, a participant shall have a vested right in the Companies' contributions based on the participant's years of service with the Companies. Participants vest 20% per calendar year of service and are 100% vested after five years of service.

Forfeited Accounts

At December 31, 2015 and 2014, forfeited nonvested accounts totaled \$658 and \$668, respectively. These accounts are available for the restoration of forfeited participant accounts, to offset plan expenses or to reduce future employer matching contributions. During the years ended December 31, 2015 and 2014, \$-0- and \$-0- of forfeited nonvested accounts were used to reduce employer matching contributions, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments held by a defined-contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

At December 31, 2015 and 2014, the Plan invested in an investment contract through the Nationwide Fixed Select Contract, which is a guaranteed investment contract. The statements of net assets available for benefits present these investments at contract value.

Payment of Benefits

Benefits are recorded when paid.

**Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014**

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

Recent Accounting Pronouncement

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 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 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. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The Plan early adopted the new guidance in Parts I and II in 2014 and applied it retrospectively as required by the ASU.

Subsequent Events

The Plan has evaluated subsequent events through October 4, 2016, the date the financial statements were available to be issued.

3. CUSTODIAN CERTIFICATION

The plan administrator received certifications from The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB (a division of Nationwide Trust Bank) for the period December 31, 2014 through December 31, 2015. The following information included in the financial statements is covered by the certifications: Statements of Net Assets Available for Benefits – Investments at fair value and Fully benefit-responsive investment contract at contract value; Statement of Changes in Net Assets Available for Benefits – Investment income (loss) - Net depreciation in fair value of investments and Interest and dividends. As directed by the plan administrator, no auditing procedures

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

have been performed on this information except to compare such information to the information included in the accompanying financial statements and the supplemental schedule.

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides 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 FASB ASC 820 are described as follows:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets;• Quoted prices for identical or similar assets or liabilities in inactive markets;• Inputs other than quoted prices that are observable for the asset or liability;• Inputs that are derived principally from or corroborated by observable market data by correlation or other means <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Common trust accounts: Valued at the net asset value ("NAV") as reported by Nationwide. The NAV is first established when a new account starts (typically the beginning NAV is \$1.00) and is then determined daily based on the net asset value of shares of the underlying mutual fund, the fund's dividends and the trust account's expenses. The NAV, as reported to the Plan by Nationwide, is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the Plan will sell the investment for an amount different than the reported NAV. The common trust accounts offer a variety of different investment strategies, including asset preservation, income generation, growth, target date asset accumulation and sector specialization. Purchases and sales may occur daily within these accounts and the redemption period is immediate. As of December 31, 2015 and 2014, there were no unfunded commitments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

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

Assets at Fair Value as of December 31, 2015

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common trust accounts	\$ -	\$ 798,610	\$ -	\$ 798,610

Assets at Fair Value as of December 31, 2014

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common trust accounts	\$ -	\$ 775,090	\$ -	\$ 775,090

5. 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.

6. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

In 2012, the Plan entered into a fully benefit-responsive investment contract with Nationwide Financial Services, Inc. ("Nationwide"). Nationwide maintains Plan contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Nationwide, 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 contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 0%. Such interest rates are reviewed on an annual basis for resetting.

Certain events may limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the

Kids Country 401(k) Retirement Plan
Notes to Financial Statements
December 31, 2015 and 2014

occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit the insurance company to terminate the agreement and settle at amounts less than contract value.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Companies have the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their employer contributions.

8. RELATED PARTY TRANSACTIONS

Certain Plan investments as of December 31, 2015 and 2014 were units of participation in common trust accounts and a guaranteed investment contract that were managed by affiliates of Nationwide Financial Services, Inc., the Plan's custodian. Therefore, these transactions qualify as party-in-interest transactions.

9. TAX STATUS

The Plan has adopted a prototype plan document on which the Internal Revenue Service has issued an opinion letter dated March 31, 2014 that stated that the prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype has been amended since issuance of the most recent opinion letter. The Plan has not requested an individual determination letter from the Internal Revenue Service. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 the taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, no uncertain positions are taken or are 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.

Kids Country 401(k) Retirement Plan
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Sponsor FEIN 34-1737567, Plan No. 001
December 31, 2015

(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	(e) Current Value
	Oppenheimer Gold & Special Minerals Fund Class A	Common Trust Account (3,531 units)	\$ 3,252
	American Century Mid Cap Value Fund	Common Trust Account (255 units)	274
	AllianzGI Technology Fund A	Common Trust Account (1,334 units)	3,563
	American Funds Europacific Growth R3	Common Trust Account (19,297 units)	42,881
	Franklin Mutual Global Discovery Fund A	Common Trust Account (2,555 units)	2,383
	BlackRock Health Sciences Opportunities Portfolio Investor A	Common Trust Account (934 units)	3,009
	Diamond Hill Small Cap A	Common Trust Account (398 units)	714
	Federated MDT Small Cap Growth Fund A	Common Trust Account (1,181 units)	2,162
	Fidelity Advisor New Insights Fund A	Common Trust Account (30,640 units)	60,587
	BlackRock GNMA Inv A	Common Trust Account (4,962 units)	7,541
	JPMorgan Small Cap Value A	Common Trust Account (641 units)	2,110
*	Nationwide Mid Cap Market Index Fund	Common Trust Account (5,831 units)	19,304
*	Nationwide S&P 500 Index Fund	Common Trust Account (9,853 units)	21,204
*	Nationwide Small Cap Index Fund	Common Trust Account (2,314 units)	7,577
	Oppenheimer Global Fund Class A	Common Trust Account (5,453 units)	13,368
	PIMCO RAE Fundamental PLUS Fund A	Common Trust Account (2,627 units)	2,758
	Pioneer Select Mid Cap Growth A	Common Trust Account (1,374 units)	3,398
	Prudential Global Real Estate Fund Class A	Common Trust Account (1,699 units)	2,830
	Prudential Jennison Mid Cap Growth A	Common Trust Account (12,550 units)	23,790
	Prudential Jennison Small Company A	Common Trust Account (246 units)	458
	Prudential Jennison Utility Fund Class A	Common Trust Account (1,820 units)	4,000
	RidgeWorth Mid-Cap Value Equity	Common Trust Account (3,976 units)	7,701
	Gateway Fund Class A	Common Trust Account (2,092 units)	2,911
	Oppenheimer International Bond Fund Class A	Common Trust Account (832 units)	1,825
	Ivy Asset Strategy Y	Common Trust Account (2,671 units)	4,930
	Ivy Real Estate Securities Fund	Common Trust Account (938 units)	2,195
	American Funds Capital Income Builder R3	Common Trust Account (1,103 units)	1,803
	American Funds Income Fund of America R3	Common Trust Account (210,533 units)	371,882
	American Funds Washington Mutual R3	Common Trust Account (28,196 units)	62,301
	Columbia Dividend Opportunity Fund Class A	Common Trust Account (4,118 units)	6,906
	Templeton Global Bond Fund	Common Trust Account (6,030 units)	5,749
	PIMCO All Asset Fund	Common Trust Account (4,056 units)	5,479
	PIMCO Income A	Common Trust Account (4,688 units)	5,166
	PIMCO Real Return A	Common Trust Account (1,959 units)	3,047
	Eaton Vance Government Obligations Fund Class A	Common Trust Account (3,229 units)	4,404
	Goldman Sachs Strategic Income A	Common Trust Account (3,261 units)	3,152
*	Nationwide Bond Index A	Common Trust Account (8,486 units)	12,655
*	Nationwide Money Market Fund	Common Trust Account (7,335 units)	8,207
	Oppenheimer Senior Floating Rate C	Common Trust Account (7,855 units)	7,826
	Pioneer Bond A Fund	Common Trust Account (23,141 units)	33,642
	Victory Fund for Income A	Common Trust Account (9,450 units)	13,011
	Wells Fargo Advantage Adjustable Rate Government Fund	Common Trust Account (3,368 units)	3,579
	Wells Fargo Special Mid Cap Value Fund	Common Trust Account (3,157 units)	3,076
	Total Common Trust Accounts		798,610
*	Nationwide Fixed Select Option	Guaranteed Investment Contract	26,325
	Total		<u>\$ 824,935</u>

* - represents a party-in-interest