# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

**2015**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

**A** This return/report is for:
- [ ] a multiemployer plan;
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

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

**1a** Name of plan
EEMPLOYERS SOLUTIONS, INC. MULTIPLE EMPLOYER PLAN

**1b** Three-digit plan number (PN) ▶ 333

**1c** Effective date of plan 01/01/2004

**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)
EEMPLOYERS SOLUTIONS, INC.

12211 HUEBNER ROAD
SAN ANTONIO, TX 78230

**2b** Employer Identification Number (EIN)
74-2884279

**2c** Plan Sponsor's telephone number
210-495-1171

**2d** Business code (see instructions)
561300

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/13/2016 | COREY HOOKSTRA |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/13/2016 | COREY HOOKSTRA |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

| | | |
|---|---|---|
| **3a** Plan administrator's name and address [X] Same as Plan Sponsor | **3b** Administrator's EIN | |
| | **3c** Administrator's telephone number | |
| **4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: | **4b** EIN | |
| **a** Sponsor's name | **4c** PN | |
| **5** Total number of participants at the beginning of the plan year | **5** | 652 |
| **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)** | 558 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 479 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 111 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 590 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** Total. Add lines **6d** and **6e**. | **6f** | 590 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 333 |
| **h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 3 |
| **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

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

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

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

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

Receipt Confirmation Code_____

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2015**<br>**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<br>EEMPLOYERS SOLUTIONS, INC. MULTIPLE EMPLOYER PLAN | **B** Three-digit plan number (PN) ▶ 333 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500<br>EEMPLOYERS SOLUTIONS, INC. | **D** Employer Identification Number (EIN)<br>74-2884279 |

## 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

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

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

SLAVIC INTEGRATED ADMINISTRATION

65-0608221

| (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 37 38 50 | TPA | 81316 | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

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

SLAVIC MUTUAL FUND MANAGEMENT CORP

59-2749576

| (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? |
|---|---|---|---|---|---|---|
| 28 51 | INVESTMENT MGMT | 9395 | Yes ☐ No ☒ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

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

EEMPLOYERS SOLUTIONS, INC.

74-2884279

| (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? |
|---|---|---|---|---|---|---|
| 14 | PLAN ADMINISTRATOR | 8642 | 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 |
|---|---|---|
| | | |

| **(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 01/01/2015 and ending 12/31/2015

**A** Name of plan
EEMPLOYERS SOLUTIONS, INC. MULTIPLE EMPLOYER PLAN

**B** Three-digit plan number (PN) ▶ 333

**C** Plan sponsor's name as shown on line 2a of Form 5500
EEMPLOYERS SOLUTIONS, INC.

**D** Employer Identification Number (EIN)
74-2884279

## 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) | 12748 | 13554 |
| **(2)** Participant contributions | 1b(2) | 28378 | 38440 |
| **(3)** Other | 1b(3) | 581 | 1530 |
| **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) | 111730 | 229249 |
| **(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) | 9597449 | 10300559 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(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 | 9750886 | 10583332 |
| | **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 through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 9750886 | 10583332 |

## 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) | 520317 | |
| | **(B)** Participants | 2a(1)(B) | 1413069 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 111577 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 2044963 |
| **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) | 8094 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 8094 |
| | **(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) | 316413 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 316413 |
| | **(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) | | -368071 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 2001399 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1042127 | |
| (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) | | 1042127 |
| f Corrective distributions (see instructions) | 2f | | 10538 |
| 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) | 89958 | |
| (3) Investment advisory and management fees | 2i(3) | 9395 | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 99353 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1152018 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 849381 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 35565 |
| (2) From this plan | 2l(2) | | 52500 |

## 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) [X] 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 [X] No

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

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

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

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

## Part IV Compliance Questions

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

During the plan year:

| | | Yes | No | N/A | Amount |
|---|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | | |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | | |

| | | Yes | No | N/A | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | | |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | | |
| e | Was this plan covered by a fidelity bond? | 4e | X | | | 250000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | X | | | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | X | | | |
| o | Did the plan trust incur unrelated business taxable income? | 4o | | | | |
| 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) |
|---|---|---|
| INSPERITY 401 (K) PLAN | 76-0178498 | 001 |
| | | |
| | | |
| | | |

**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
EEMPLOYERS SOLUTIONS, INC. MULTIPLE EMPLOYER PLAN

**B** Three-digit plan number (PN) ▶ 333

**C** Plan sponsor's name as shown on line 2a of Form 5500
EEMPLOYERS SOLUTIONS, INC.

**D** Employer Identification Number (EIN)
74-2884279

## 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): 65-0708495

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part VII IRS Compliance Questions

| | | |
|---|---|---|
| **20a** Is the plan a 401(k) plan? | ☐ Yes | ☐ No |
| **20b** If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? | ☐ Design-based safe harbor method | ☐ ADP/ACP test |
| **20c** If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? | ☐ Yes | ☐ No |
| **21a** Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): | ☐ Ratio percentage test | ☐ Average benefit test |
| **21b** Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? | ☐ Yes | ☐ No |
| **22a** Has the plan been timely amended for all required tax law changes? | ☐ Yes | ☐ No ☐ N/A |

**22b** Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____ (See instructions for tax law changes and codes).

**22c** If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____/_____/_____ and the letter's serial number _____.

**22d** If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____/_____/_____.

| | | |
|---|---|---|
| **23** Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? | ☐ Yes | ☐ No |

# eEmployer Solutions, Inc. Multiple Employer Plan

Financial Statements
(and supplemental schedule)
December 31, 2015 and 2014 and
Year Ended December 31, 2015

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

# eEmployer Solutions, Inc. Multiple Employer Plan

Financial Statements
(and supplemental schedule)
December 31, 2015 and 2014 and Year Ended December 31, 2015

# eEmployer Solutions, Inc. Multiple Employer Plan

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BDO

Tel: 210-342-8000
Fax: 210-342-0866
www.bdo.com

9901 IH-10, Suite 500
San Antonio, TX 78230

# Independent Auditor's Report

To the Plan Administrator
eEmployer Solutions, Inc. Multiple Employer Plan
San Antonio, TX

We have audited the accompanying financial statements of the eEmployer Solutions, Inc. Multiple Employer Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2015, and the related notes to the financial statements.

## *Management's Responsibility for the Financial Statements*

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

## *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2015 and 2014, and the changes in net assets available for benefits for the year ended December 31, 2015, in accordance with accounting principles generally accepted in the United States of America.

*Report on Supplementary Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, Schedule H - Line4i - Schedule of Assets (Held at End of Year), as of December 31, 2015, is presented for the purpose of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

BDO USA, LLP

October 11, 2016

# Financial Statements

# eEmployer Solutions, Inc. Multiple Employer Plan

## Statements of Net Assets Available for Benefits

| *December 31,* | 2015 | 2014 |
|---|---|---|
| **Assets** | | |
| Investments, at fair value | $ 10,300,559 | $ 9,597,449 |
| **Receivables:** | | |
| Notes receivable from participants | 230,779 | 112,311 |
| Participant contributions receivable | 38,440 | 28,378 |
| Employer contributions receivable | 13,554 | 12,748 |
| Total receivables | 282,773 | 153,437 |
| **Total Assets** | 10,583,332 | 9,750,886 |
| **Liabilities** | | |
| Excess contributions payable | 35,304 | 8,069 |
| **Net assets available for benefits** | $ 10,548,028 | $ 9,742,817 |

*See accompanying notes to financial statements.*

# eEmployer Solutions, Inc. Multiple Employer Plan

## Statement of Changes in Net Assets Available for Benefits

| *Year ended December 31,* | | 2015 |
|---|---|---|
| **Additions** | | |
| Investment income (loss): | | |
| Net depreciation in fair value of investments | $ | (377,466) |
| Interest and dividends | | 316,413 |
| Total investment loss | | (61,053) |
| Interest on notes receivable from participants | | 8,094 |
| Participant contributions | | 1,385,834 |
| Employer contributions | | 520,317 |
| Rollover contributions | | 111,577 |
| Total additions | | 1,964,769 |
| **Deductions** | | |
| Benefits paid to or on behalf of participants | | 1,052,665 |
| Administrative expenses | | 89,958 |
| Total deductions | | 1,142,623 |
| Net increase in net assets available for benefits | | 822,146 |
| Net transfers out of plan | | (16,935) |
| **Net Assets Available for Benefits,** Beginning of Year | | 9,742,817 |
| **Net Assets Available for Benefits,** End of Year | $ | 10,548,028 |

*See accompanying notes to financial statements.*

## 1. Description of the Plan

The following description of the eEmployer Solutions, Inc. Multiple Employer Plan (the Plan) provides only general information. Therefore, participants should refer to the Plan agreement or Summary Plan Description (SPD) for a more complete description of the Plan's provisions.

### *General*

The Plan is a multiple employer defined contribution plan covering multiple subscriber company employees under eEmployer Solutions, Inc. (the "Plan Sponsor" and "Plan Administrator"). The Plan is for the exclusive benefit of its participants and their beneficiaries. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan Sponsor is a Professional Employer Organization which has established a prototype 401(k) plan. Each participating subscriber company of the Plan Sponsor completes an adoption agreement which is specific to the subscriber company employees. The adoption agreement allows for each subscriber company to make elections which will be effective for their employees, as allowed by ERISA. These specific elections include, but are not limited to, the following:

- Eligibility (age) requirements
- Discretionary matching contributions
- Vesting schedule elections
- Certain other general provisions

The Plan's financial statements and schedule have been prepared in compliance with ERISA and with accounting principles generally accepted in the United States of America (US GAAP).

### *Participant Contributions*

Participants may elect to contribute up to 25% of their annual compensation as defined in the Plan, subject to the maximum dollar amount allowable under the IRC which was $18,000 in 2015. Participant contributions may be designated as pretax or after tax Roth contributions, subject to IRC limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions of up to $6,000 for 2015. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Matching contributions, if any, vary with work site employers.

### *Participant Accounts*

Each participant's account is credited with the participant's contributions, Employer's contributions and earnings or losses, and may be charged with certain administrative expenses. Plan earnings or losses are applied to a participant's account balance based on the investment experience of the funds held and the number of shares owned in each fund by the participant.

## 1. Description of the Plan (Continued)

### *Vesting*

Vesting in the matching portion of each participant's account varies by work site employer but in no case is less than a graded vesting with 100% vesting after 6 years of service. Participants' contributed funds arising from salary reductions are fully vested at all times. Unvested portions of participants' account balances that leave employment are allocated to the individual accounts of the qualifying participants.

### *Forfeitures*

Forfeitures of terminated participants' non-vested account balances are retained in the Plan and may first be used to pay administrative expenses. Remaining amounts will be used to reduce future employer contributions to the Plan. At December 31, 2015 or 2014, forfeited nonvested accounts totaled $26,018 and $24,495, respectively. No forfeitures were applied in the reduction of employer matching or profit sharing contributions for the year ended December 31, 2015.

### *Payment of Benefits*

The benefit to which a participant is entitled equals the value of the participant's vested interest in his or her account. Upon termination of service due to death, disability, severance, or retirement, a participant may elect to receive a lump-sum payment equal to the vested portion of his or her account. Upon termination of employment, vested account balances of less than $5,000 may be distributed in a lump sum or rolled over to another qualified plan or an Individual Retirement Account or Annuity for the benefit of the participant. Account balances less than $1,000 are distributed as a lump sum distribution.

### *Investment Options*

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a menu of mutual fund options for investment.

### *Notes Receivable from Participant*

Participants may borrow from their accounts a minimum of $1,000 up to the lesser of $50,000 or 50% of their vested account balance. Participants may have only one loan outstanding at a time. The loans are secured by the balance in the participant's account and bear interest at a rate set by the plan administrator, currently at 4.25%. Any loan must be repaid within five years unless otherwise approved. Principal and interest are paid ratably through payroll deductions. Participant loans receivable are stated at the unpaid principal balance, plus accrued interest. No allowance is recorded as the loans are secured by the participant's account balance.

## 1. Description of the Plan (Continued)

***Administrative Expenses***

Administrative expenses may be paid by the subscriber company. However, the Plan may pay transaction fees which are charged directly to the specific participant generating the transaction.

## 2. Summary of Significant Accounting Policies

***Basis of Accounting***

The accompanying financial statements of the Plan have been prepared under the accrual basis of accounting in accordance with US GAAP.

***Use of Estimates***

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates. Significant items subject to such estimates and assumptions include the fair value of investments.

***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 the participants' account balances.

***Investment Valuation and Income Recognition***

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Sponsor determines the Plan's valuation policies utilizing information provided by the custodians. The Plan Sponsor determines the Plan's valuation policies utilizing information provided by the custodian. See note 3 for discussion of fair value measurements.

Purchases and sales of investments 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 includes the Plan's gains and losses for investments bought and sold as well as held during the year.

***Payment of Benefits***

Benefits paid to participants are recorded as a reduction of net assets available for benefits when paid.

## 3. Fair Value Measurements

The accounting standards establish a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. The hierarchy places the highest priority on unadjusted quoted marked prices in active markets for identical assets or liabilities (level 1 measurements) and gives the lowest priority to unobservable inputs (level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 inputs such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following are descriptions of the valuation methods and assumptions used by the Plan to estimate the fair value of its investments:

*Mutual funds:* The fair value of mutual fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (level 1 inputs).

The following tables present the Plan's fair value hierarchy by asset class for those assets measured at fair value:

| | Fair Value Measurements at December 31, 2015 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Money market | $ 1,155,642 | $ - | $ - | $ 1,155,642 |
| Large cap stocks | 5,389,151 | - | - | 5,389,151 |
| Mid cap stocks | 1,174,343 | - | - | 1,174,343 |
| Small cap stock | 758,958 | - | - | 758,958 |
| Bonds | 516,689 | - | - | 516,689 |
| Other stocks | 1,305,776 | - | - | 1,305,776 |
| | $10,300,559 | $ - | $ - | $10,300,559 |

## 3. Fair Value Measurements (Continued)

| | Fair Value Measurements at December 31, 2014 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Money market | $ 1,360,004 | $ - | $ - | $ 1,360,004 |
| Large cap stocks | 4,880,579 | - | - | 4,880,579 |
| Mid cap stocks | 962,791 | - | - | 962,791 |
| Small cap stock | 730,206 | - | - | 730,206 |
| Bonds | 469,513 | - | - | 469,513 |
| Other stocks | 1,194,356 | - | - | 1,194,356 |
| | $ 9,597,449 | $ - | $ - | $ 9,597,449 |

## 4. Investments

Individual investments comprising 5% or more of net assets available for benefits at the date reported are comprised of the following:

| *December 31,* | 2015 | 2014 |
|---|---|---|
| Vanguard Total Stock Market Index Fund | $ 2,376,927 | $ 2,378,454 |
| Vanguard Prime Money Market Inv. | 1,155,642 | 1,360,004 |
| Vanguard Short-Term Federal Fund | 1,011,496 | 956,465 |
| T. Rowe Price Mid-Cap Growth Fund | 693,060 | 567,352 |
| American Fund Europacific Growth Fund | 630,651 | 524,621 |
| Vanguard Small-Cap Growth Index Fund | $ * | $ 494,139 |

* Represents less than 5% of net assets available for benefits at the date presented.

## 5. Excess Contributions Payable

Excess contributions payable at December 31, 2015 and 2014 totaled $35,304 and $8,069, respectively. These amounts relate to amounts payable to certain active participants to return to them excess elective deferral contributions and employer matching contributions as required to satisfy the relevant nondiscrimination provisions of the Plan.

## 6. Plan Termination

Although it has not expressed any intent to do so, the subscriber companies have the right under the Plan to discontinue their contributions at any time and terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become fully vested in their accounts.

## 7. Plan Transfers

The subscriber companies have the right under the Plan to transfer their participants' accounts to another plan without terminating the subscriber's plan subject to the provisions of ERISA. In the event of a subscriber plan transfer, all subscriber participant accounts, including all employee and employer contributions, are transferred to the new plan provider with no effect on the vesting schedule of the subscriber. During the year ended December 31, 2015, departing subscriber companies transferred participant accounts totaling $16,935 were transferred out of the Plan.

## 8. Tax Status of the Plan

The Company adopted a prototype plan document sponsored by Slavic Integrated Administration, Inc. (Slavic). Slavic received an opinion letter from the IRS dated March 31, 2014, which states that the prototype document satisfies the applicable provisions of the IRC. The plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRS. Therefore, no provision for income taxes has been included in the Plan's financial statements.

US GAAP requires 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 IRS. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2012.

## 9. Parties-In-Interest

Parties-in-interest are defined under Department of Labor Regulations as any fiduciary of the Plan, any party rendering services to the Plan, the Employer, and certain others. As such, transactions conducted by Slavic Integrated Administration, Inc. and its affiliates qualify as party-in-interest transactions.

## 10. Reconciliation of Financial Statements to Form 5500

The following are reconciliations of net assets available for benefits per the financial statements to the Form 5500.

| *As of December 31,* | 2015 | 2014 |
|---|---|---|
| Net assets available for benefits per the financial statements | **$10,548,028** | $ 9,742,817 |
| Add: | | |
| Excess contributions payable | **35,304** | 8,069 |
| Net assets available for benefits per the Form 5500 | **$10,583,332** | $ 9,750,886 |

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

| *Year ended December 31,* | 2015 |
|---|---|
| Net increase in net assets available for benefits per the financial statements | $ 822,146 |
| Add: | |
| Change in excess contributions payable at the end of the year | 27,235 |
| Less: | |
| Transfers out of plan | (16,935) |
| Net increase in net assets available for benefits per the Form 5500 | $ 832,446 |

## 11. Subsequent Events

The plan administrator evaluated events or transactions that occurred after December 31, 2015, and through October 11, 2016, the date the financial statements were available to be issued.

# Supplemental Schedule

# eEmployer Solutions, Inc. Multiple Employer Plan

## Schedule H - Line 4i

## Schedule of Assets (Held at End of Year)

*December 31, 2015*

EIN: 75-1622292
Plan: 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | Vanguard | Vanguard Total Stock Market Index Fund Admiral Shares | ** | 2,376,927 |
| | Vanguard | Vanguard Prime Money Market Inv. | ** | 1,155,642 |
| | Vanguard | Vanguard Short-Term Federal Fund Admiral Shares | ** | 1,011,496 |
| | T. Rowe Price Investments | T. Rowe Price Mid-Cap Growth Fund | ** | 693,060 |
| | American Funds | American Fund Europacific Growth Fund Class R-6 | ** | 630,651 |
| | American Funds | American Funds The Growth Fund of America Class R-6 | ** | 520,723 |
| | Vanguard | Vanguard Small-Cap Growth Index | ** | 508,930 |
| | Fidelity Management Trust Company | Spartan 500 Index Fund Advantage Class | ** | 455,567 |
| | Dodge & Cox Funds | Dodge & Cox International Stock Fund | ** | 284,010 |
| | Vanguard | Vanguard REIT Index Fund Admiral Shares | ** | 276,958 |
| | American Funds | American Funds Washington Mutual Investors Fund Class R-6 | ** | 275,315 |
| | Vanguard | Vanguard Small-Cap Index Fund Admiral Shares | ** | 250,028 |
| | Vanguard | Vanguard Total International Stock Index Fund Admiral Shares | ** | 209,394 |
| | Vanguard | Vanguard Intermediate-Term Bond Index Fund Admiral Shares | ** | 206,092 |
| | Vanguard | Vanguard Industrials Index Fund Admiral Shares | ** | 177,342 |
| | Vanguard | Vangaurd Total Bond Market Index Fund Admiral Shares | ** | 169,999 |
| | American Funds | American Funds New Perspective fund Class R-6 | ** | 162,566 |
| | Vanguard | Vanguard Mid-Cap Index Fund Admiral Shares | ** | 139,514 |
| | Deutsche Investments | Deutsche Health and Wellness Fund Class A | ** | 109,182 |
| | Vanguard | Vanguard Inflation-Protected Securities Fund Admiral Shares | ** | 107,291 |
| | American Funds | American Funds Capital World Growth & Income R6 | ** | 94,146 |
| | Dimensional Fund Advisors | DFA Emerging Markets Core Equity Portfolio | ** | 93,595 |
| | TCW Managers | TCW Relative Value Mid Cap I | ** | 64,811 |
| | Fidelity Management Trust Company | Fidelity Advisor Technology Fund I Class | ** | 61,292 |
| | T. Rowe Price Investments | T. Rowe Price new Era | ** | 57,387 |
| | MFS Investment Management | MFS Utilities Fund Class A | ** | 50,576 |
| | Vanguard | Vanguard Energy Fund Admiral Shares | ** | 39,229 |
| | Franklin Templeton | Franklin Gold and Precious Metals A | ** | 33,307 |
| | Vanguard | Vanguard Dividend Growth Fund Investor Shares | ** | 25,978 |
| | Vanguard | Vanguard Target Retirement 2015 Fund Investor Shares | ** | 20,496 |
| | Vanguard | Vanguard Target Retirement 2020 Fund Investor Shares | ** | 17,567 |
| | Vanguard | Vanguard Target Retirement 2035 Fund Investor Shares | ** | 12,113 |
| | Vanguard | Vanguard Target Retirement 2025 Fund Investor Shares | ** | 7,672 |
| | Vanguard | Vanguard Target Retirement 2030 Fund Investor Shares | ** | 1,181 |
| | Vanguard | Vanguard Target Retirement 2040 Fund Investor Shares | ** | 207 |
| | Vanguard | Vanguard Target Retirement 2060 Fund Investor Shares | ** | 144 |
| | Vanguard | Vanguard Target Retirement Income Fund Investor Shares | ** | 85 |
| | Vanguard | Vanguard Target Retirement 2055 Fund Investor Shares | ** | 43 |
| | Vanguard | Vanguard Target Retirement 2050 Fund Investor Shares | ** | 43 |
| | | Total | | 10,300,559 |
| | Notes Receivable from participants | (Interest at 4.25%) | | 230,779 |
| | | Total | | $ 10,531,338 |

* A party-in-interest as defined by ERISA.

** Column (d) Cost is not required since all investments are participant directed.

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

**EEMPLOYERS SOLUTIONS, INC MULTIPLE EMPLOYER PLAN PLAN # 333 EIN #: 74-2884279**

| | lessor, or similar party | rate of interest, collateral, par, or maturity value | | value |
|---|---|---|---|---|
| (a) | (b ) Identity of issue, borrower, | ( c) Description of investment including maturity date | (d) cost | (e) Current |
| | American Funds | RERGX - American Funds EuroPacifc R6 | | 630,651 |
| | American Funds | RGAGX - American Funds Growth Fund of America R6 | | 520,723 |
| | American Funds | RNPGX - American Funds New Perspective R6 | | 162,556 |
| | American Funds | RWIGX - American Funds Capital World G & I R6 | | 94,146 |
| | American Funds | RWMGX - American Funds Washington Mutual R6 | | 275,324 |
| | DFA | DFCEX - DFA Emerging Markets Core Equity | | 93,595 |
| | Dodge & Cox | DODFX - Dodge & Cox International Stock | | 284,010 |
| | Dreyfus | DGAGX - Dreyfus Appreciation | | - |
| | Fidelity | FATIX - Fidelity Advisor Technology | | 61,292 |
| | Fidelity | FUSVX - Fidelity Spartan 500 Index Adv | | 455,567 |
| | Franklin/Templeton | FKRCX - Franklin Gold and Precious Metals | | 33,307 |
| | Gabelli Funds/SSga | SVSPX - SSgA S&P Index 500 | | - |
| | Kemper Multi-Fund | KTCAX - DEUTSCHE SCIENCE ANDTECHNOLOGY FUND-A | | - |
| | Kemper Multi-Fund | SUHAX - DEUTSCHE HEALTH AND WELLNESS FUND-A | | 109,182 |
| | MFS | MMUFX - MFS Utilities A | | 50,576 |
| | T Rowe Price | PRNEX - T_ Rowe Price New Era | | 57,387 |
| | T Rowe Price | RPMGX - T Rowe Price Mid Cap Growth | | 693,060 |
| | TCW Galileo | TGVOX - TCW Relative Value Mid Cap Fund Class I | | 64,811 |
| | Vanguard | VAIPX - Vanguard Inflation Protected Securities | | 107,291 |
| | Vanguard | VBIIX - Vanguard Intermediate-Term Bond Index | | - |
| | Vanguard | VBILX - Vanguard Intermediate-Term Bond Index Ad | | 206,092 |
| | Vanguard | VBTLX - Vanguard Total Bond Market Index Admiral | | 169,999 |
| | Vanguard | VDIGX - Vanguard Dividend Growth | | 25,978 |
| | Vanguard | VFFVX - Vanguard Target Retirement 2055 | | 43 |
| | Vanguard | VFIFX - Vanguard Target Retirement 2050 | | 42 |
| | Vanguard | VFORX - Vanguard Target Retirement 2040 | | 207 |
| | Vanguard | VGELX - Vanguard Energy Admiral | | 39,229 |
| | Vanguard | VGSLX - Vanguard REIT Index Admiral | | 276,958 |
| | Vanguard | VGTSX - Vanguard Total Intl Stock Index Fund | | - |
| | Vanguard | VIMAX - Vanguard Mid Cap Index Admiral | | 139,514 |
| | Vanguard | VINAX - Vanguard Industrial Index Admiral | | 177,342 |
| | Vanguard | VIPSX - Vanguard Inflation Protected Secs | | - |
| | Vanguard | VMMXX - Vanguard Money Market Prime | | 1,155,642 |
| | Vanguard | VSGAX - Vanguard Small Cap Growth Index Adm | | 508,930 |
| | Vanguard | VSGBX - Vanguard Short-Term Fed | | - |
| | Vanguard | VSGDX - Vanguard Short-Term Federal Admiral | | 1,011,496 |
| | Vanguard | VSMAX - Vanguard Small Cap Index Admiral | | 250,029 |
| | Vanguard | VTHRX - Vanguard Target Retirement 2030 | | 1,181 |
| | Vanguard | VTIAX - Vanguard Total Int'l Stock Index Admiral | | 209,394 |
| | Vanguard | VTINX - Vanguard Target Retirement Income | | 85 |
| | Vanguard | VTIVX - Vanguard Target Retirement 2045 | | - |
| | Vanguard | VTSAX - Vanguard Total Stock Market Index Admira | | 2,376,927 |
| | Vanguard | VTSGX - Vanguard Total Int'l Stock Index Signal | | - |
| | Vanguard | VTTHX - Vanguard Target Retirement 2035 | | 12,113 |
| | Vanguard | VTTSX - Vanguard Target Retirement 2060 | | 144 |
| | Vanguard | VTTVX - Vanguard Target Retirement 2025 | | 7,672 |
| | Vanguard | VTWNX - Vanguard Target Retirement 2020 | | 17,567 |
| | Vanguard | VTXVX - Vanguard Target Retirement 2015 | | 20,496 |
| | Participant Loans | 4.25% | | 229,249 |

# Multiple-Employer Plan Participating Employer Information

| EEMPLOYERS SOLUTIONS, INC. MULTIPLE EMPLOYER PLAN | PLAN #333 | EIN: 74-2884279 |
|---|---|---|
| ( a ) Name of participating employer | ( b ) EIN | ( c ) Percent of Total Contributions |
| 113 | 8907 | 2.17% |
| 415 | 1097 | 1.48% |
| 250 | 0845 | 2.43% |
| 120 & 336 | 0831 | 16.30% |
| 134 | 8280 | 1.26% |
| 100 | 1712 | 1.13% |
| 441 | 6865 | 4.49% |
| 345 | 7362 | 1.05% |
| 158 | 9797 | 0.67% |
| 331 | 2404 | 6.83% |
| 177 | 4958 | 2.71% |
| 530 | 3127 | 0.84% |
| 1 | 4279 | 9.84% |
| 192 | 1086 | 3.64% |
| 321 | 8864 | 2.50% |
| 218 | 2660 | 0.50% |
| 382 | 9234 | 1.66% |
| 230 | 0009 | 3.26% |
| 469 | 6241 | 0.39% |
| 234 | 7552 | 1.20% |
| 238 | 9829 | 5.49% |
| 257 | 2340 | 0.27% |
| 266 | 9058 | 0.58% |
| 261 | 5851 | 0.08% |
| 278 | 6147 | 5.60% |
| 288 | 7983 | 23.20% |
| 493 | 6580 | 0.41% |