Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
LIBERTY RESOURCES EMPLOYEE PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2009

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)
LIBERTY MANAGEMENT SERVICES, INC.

1045 JAMES ST.
SYRACUSE, NY 13203

2b Employer Identification Number (EIN)
41-2262515

2c Plan Sponsor's telephone number
315-425-1004

2d Business code (see instructions)
624200

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	CARL COYLE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2016	CARL COYLE
	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**	817
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)**	727
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	813
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	113
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	926
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	926
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	729
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	33
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 2H 2J 3D

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

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

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

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] **A** (Insurance Information)

(4) [ ] **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 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
LIBERTY RESOURCES EMPLOYEE PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LIBERTY MANAGEMENT SERVICES, INC.

D Employer Identification Number (EIN)
41-2262515

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	4477533	4709970
(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	4477533	4709970
	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		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4477533	4709970

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)		
	(B) Participants	2a(1)(B)	560262	
	(C) Others (including rollovers)	2a(1)(C)	20795	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		581057
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)		
	(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)	0	
	(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)		
	(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)		

		(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)		-1422
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		579635
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	347198	
(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)		347198
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)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		347198
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		232437
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: BONADIO & CO., LLP **(2)** EIN: 16-1131146

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

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

Part IV Compliance Questions

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

During the plan year:

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

		Yes	No	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X		
e Was this plan covered by a fidelity bond?	4e	X			500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n				
o Did the plan trust incur unrelated business taxable income?	4o		X		
p Were in-service distributions made during the plan year?	4p	X			39367

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
LIBERTY RESOURCES EMPLOYEE PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LIBERTY MANAGEMENT SERVICES, INC.

D Employer Identification Number (EIN)
41-2262515

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** 0

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): 95-6817943

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

LIBERTY RESOURCES
EMPLOYEE PROFIT SHARING PLAN

Financial Statements and
Supplemental Information
as of December 31, 2015 and 2014
Together with
Independent Auditor's Report

Bonadio & Co., LLP
Certified Public Accountants

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

October 7, 2016

To the Plan Administrator of
Liberty Resources Employee Profit Sharing Plan:

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Liberty Resources Employee Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, 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 audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Capital Bank and Trust Company, 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.

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(Continued)

INDEPENDENT AUDITOR'S REPORT
(Continued)

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.

Bonadio & Co., LLP

LIBERTY RESOURCES EMPLOYEE PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2015 AND 2014

	2015	2014
INVESTMENTS, at fair value:		
Registered investment companies	$ 4,709,970	$ 4,477,533
Total investments	4,709,970	4,477,533
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,709,970	$ 4,477,533

The accompanying notes are an integral part of these statements.

LIBERTY RESOURCES EMPLOYEE PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	2015	2014
ADDITIONS:		
Contributions -		
Employee contributions	$ 560,262	$ 487,743
Rollover contributions	20,795	1,971
Total contributions	581,057	489,714
Investment income (loss) -		
Net appreciation (depreciation) in fair value of investments	(222,193)	49,960
Interest and dividends	222,146	187,214
Total investment income (loss)	(47)	237,174
Total additions	581,010	726,888
DEDUCTIONS:		
Benefit payments to participants	347,198	264,992
Administrative expenses	1,375	575
Total deductions	348,573	265,567
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	232,437	461,321
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	4,477,533	4,016,212
NET ASSETS AVAILABLE FOR BENEFITS - end of year	$ 4,709,970	$ 4,477,533

The accompanying notes are an integral part of these statements.

1. DESCRIPTION OF PLAN

The following brief description of the Liberty Resources Employee Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan with salary reduction features as permitted under section 401(k) of the Internal Revenue Code and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and subsequent legislation, where applicable. The Plan is funded by employee and discretionary employer contributions. The Plan covers all employees of Liberty Resources, Inc.; Liberty Resources Disabilities Services, Inc.; Liberty Resources Behavioral Healthcare, Inc.; Liberty Resources Family Services, Inc.; Liberty Management Services, Inc.; Liberty Resources POST, LLC; Liberty Resources Psychology, Physical, Occupational and Speech Therapy, PLLC; MESA of N.Y., Inc. and MESA Management Services, LLC (collectively, the Company). Liberty Management Services, Inc. is the plan sponsor. The assets of the Plan are held by Capital Bank and Trust Company, custodian of the Plan.

Eligibility

All employees of the Company are eligible to participate in the Plan for the purpose of employee deferrals upon the completion of six months of service and attaining the age of 21.

Contributions

Participants may elect to defer up to 100% of pretax annual compensation subject to the maximum allowable contributions under the Internal Revenue Code. Participants who attain age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions for other qualified plans (rollover). For participants who elect to defer a portion of their salary, the Company may contribute a discretionary matching contribution. There were no discretionary matching contributions made to the Plan during 2015 or 2014.

The Company may make a discretionary contribution in addition to the discretionary match. The discretionary contribution is equal to a uniform percentage of each eligible participant's contribution as determined by the Company's Board of Directors. There were no discretionary contributions made to the Plan during 2015 or 2014.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contribution, if any, and Plan earnings/(losses). Allocations are based on participant earnings/(losses) or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their contributions and their share of the Company's contributions into various investment options offered by the Plan. Participants may change their investment allocation at any time.

1. DESCRIPTION OF PLAN (Continued)

Vesting
Participants are immediately vested in their voluntary contributions plus actual earnings/(losses) thereon. Vesting in the Company's contributions plus earnings (losses) thereon is based on years of service. Participants are 20% vested in the Company's contribution after one year of service. Vesting increases in increments of 20% for each additional year of service thereafter until 100% vesting occurs after five years.

Payment of Benefits
Participants or their beneficiaries are eligible to receive benefits under the Plan upon normal retirement, death, total and permanent disability or terminations for any reason other than those previously mentioned. In addition, the Plan provides for in-service distributions of participant non-elective contribution balances upon attaining age 50. Benefits are payable as a lump-sum amount or annual installments. Distributions resulting from disability or death result in payment of 100% of the account balance to the participant or designated beneficiary.

Forfeitures
Forfeited non-vested accounts may be used to satisfy any contribution that may be required, be used to pay any administrative expenses of the Plan or be distributed to plan participants. No amounts were distributed to Plan participants in 2015 or 2014. Unallocated forfeitures were approximately $7,600 and $7,000 at December 31, 2015 and 2014, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).

Investments
The Plan invests in registered investment companies, which are reported at fair value based on quoted market prices. Purchases and sales of investments are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. The net appreciation (depreciation) in fair value of investments consists of both realized and unrealized gains or losses on those investments.

All investments are participant directed.

Risks and Uncertainties
The Plan's underlying investments are exposed to various risks, such as interest rate, market, and credit risk. 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 change could materially affect the amounts reported in the accompanying financial statements.

Payment of Benefits
Benefits are recorded when paid.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Administrative Expenses
Substantially all administrative expenses associated with the Plan are paid by participants. Management fees and operating expenses charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of net appreciation in fair value of investments. Third party administrative and auditing fees are paid by Company.

Fair Value of Financial Instruments
GAAP defines fair value as 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 and 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 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.

Estimates
The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates.

3. INVESTMENTS

The following information was certified as complete and accurate by the custodian and is included in the financial statements and supplemental schedule as follows:

	2015	2014
Investments in registered investment companies, at fair value	$ 4,709,970	$ 4,477,533
Interest and dividend income	$ 222,146	$ 187,214
Net appreciation (depreciation) in fair value of investments	$ (222,193)	$ 49,960
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	Schedule I	

3. INVESTMENTS (Continued)

The fair value of Plan investments representing 5% or more of the Plan's net assets at December 31 were as follows:

	2015	2014
American Funds The Growth Fund of America	$ 451,937	$ 408,644
American Funds Fundamental Investors	$ 267,332	$ 264,353
American Funds 2025 Target Date Retirement Fund	$ 336,345	$ 305,672
American Funds 2030 Target Date Retirement Fund	$ 314,012	$ 289,554
American Funds 2035 Target Date Retirement Fund	$ 660,113	$ 729,257
American Funds 2040 Target Date Retirement Fund	$ 675,558	$ 596,713
American Funds 2045 Target Date Retirement Fund	$ 282,455	$ 296,531
American Funds 2050 Target Date Retirement Fund	$ 302,798	$ 251,964

In 2015 and 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) in registered investment companies appreciated (depreciated) by ($222,193) and $49,960, respectively.

4. FAIR VALUE MEASUREMENTS

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

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Equity	$ 777,200	$ -	$ -	$ 777,200
International	699,078	-	-	699,078
Bond	99,019	-	-	99,019
Balanced/asset allocation	3,134,673	-	-	3,134,673
	$ 4,709,970	$ -	$ -	$ 4,709,970

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

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Equity	$ 734,386	$ -	$ -	$ 734,386
International	678,360	-	-	678,360
Bond	87,464	-	-	87,464
Balanced/asset allocation	2,977,323	-	-	2,977,323
	$ 4,477,533	$ -	$ -	$ 4,477,533

4. FAIR VALUE MEASUREMENTS (Continued)

The measurement of the fair value of registered investment companies was estimated using Level 1 inputs, which consider observable data that is based on the quoted market prices (fair market value) of the shares held at year-end.

There were no changes in the valuation techniques during 2015 or 2014.

5. PLAN TERMINATION

While it has not expressed any intent to do so, the trustees of the Plan have the right to terminate the plan at any time, subject to the provisions of ERISA. In the event of termination, partial termination, or complete discontinuance of contributions to the Plan, all amounts credited to the accounts of the participants would become fully vested and nonforfeitable. All distributions would be made in accordance with any applicable requirements of ERISA and the Internal Revenue Code (the Code).

6. TAX STATUS

The Plan is operating under the Volume Submitter Profit Sharing Plan with CODA prepared by Sungard Corbel, LLC. The Volume Submitter Profit Sharing Plan with CODA obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code. Therefore, the Plan Administrator believes that the Plan was qualified and exempt from income taxes as of the financial statement date.

7. RECONCILIATION TO FORM 5500

Certain items have been classified differently between the financial statements and Form 5500. Net assets available for benefits and changes in net assets available for benefits per the financial statements agree to Form 5500 in total as of and for the year ended December 31, 2015.

8. PARTY-IN-INTEREST TRANSACTIONS

Capital Bank and Trust Company is the custodian of the Plan and Capital Research and Management manages the Plan's investments in American Funds. Capital Bank and Trust Company and Capital Research and Management are subsidiaries of the Capital Group. As such, transactions between Capital Bank and Trust Company, American Funds and the Plan qualify as party-in-interest transactions.

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 7, 2016, which is the date the financial statements were available to be issued.

LIBERTY RESOURCES EMPLOYEE PROFIT SHARING PLAN

EMPLOYER IDENTIFICATION NUMBER: 41-2262515
PLAN #001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(e) Current Value
*	American Funds EuroPacific Growth Fund	Registered investment company	$ 154,175
*	American Funds New World Fund	Registered investment company	71,373
*	American Funds SMALLCAP World Fund	Registered investment company	164,452
*	American Funds The Growth Fund of America	Registered investment company	451,937
*	American Funds Capital World Growth and Income Fund	Registered investment company	220,537
*	American Funds Fundamental Investors	Registered investment company	267,332
*	American Funds Capital and Income Builder	Registered investment company	31,677
*	American Funds The Income Fund of America	Registered investment company	57,931
*	American Funds Capital World Bond Fund	Registered investment company	56,864
*	American Funds The Bond Fund of America	Registered investment company	99,019
*	American Funds Money Market Fund	Registered investment company	60,146
*	American Funds 2010 Target Date Retirement Fund	Registered investment company	75,439
*	American Funds 2015 Target Date Retirement Fund	Registered investment company	88,014
*	American Funds 2020 Target Date Retirement Fund	Registered investment company	219,258
*	American Funds 2025 Target Date Retirement Fund	Registered investment company	336,345
*	American Funds 2030 Target Date Retirement Fund	Registered investment company	314,012
*	American Funds 2035 Target Date Retirement Fund	Registered investment company	660,113
*	American Funds 2040 Target Date Retirement Fund	Registered investment company	675,558
*	American Funds 2045 Target Date Retirement Fund	Registered investment company	282,455
*	American Funds 2050 Target Date Retirement Fund	Registered investment company	302,798
*	American Funds 2055 Target Date Retirement Fund	Registered investment company	118,913
*	American Funds 2060 Target Date Retirement Fund	Registered investment company	1,622
			$ 4,709,970

* Denotes party-in-interest

The accompanying notes are an integral part of this schedule.

LIBERTY RESOURCES
EMPLOYEE PROFIT SHARING PLAN

Financial Statements and
Supplemental Information
as of December 31, 2015 and 2014
Together with
Independent Auditor's Report

Bonadio & Co., LLP
Certified Public Accountants

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

October 7, 2016

To the Plan Administrator of
Liberty Resources Employee Profit Sharing Plan:

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Liberty Resources Employee Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, 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 audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Capital Bank and Trust Company, 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.

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(Continued)

INDEPENDENT AUDITOR'S REPORT
(Continued)

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.

Bonadio & Co., LLP

LIBERTY RESOURCES EMPLOYEE PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2015 AND 2014

	2015	2014
INVESTMENTS, at fair value:		
Registered investment companies	$ 4,709,970	$ 4,477,533
Total investments	4,709,970	4,477,533
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,709,970	$ 4,477,533

The accompanying notes are an integral part of these statements.

LIBERTY RESOURCES EMPLOYEE PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	2015	2014
ADDITIONS:		
Contributions -		
Employee contributions	$ 560,262	$ 487,743
Rollover contributions	20,795	1,971
Total contributions	581,057	489,714
Investment income (loss) -		
Net appreciation (depreciation) in fair value of investments	(222,193)	49,960
Interest and dividends	222,146	187,214
Total investment income (loss)	(47)	237,174
Total additions	581,010	726,888
DEDUCTIONS:		
Benefit payments to participants	347,198	264,992
Administrative expenses	1,375	575
Total deductions	348,573	265,567
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	232,437	461,321
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	4,477,533	4,016,212
NET ASSETS AVAILABLE FOR BENEFITS - end of year	$ 4,709,970	$ 4,477,533

The accompanying notes are an integral part of these statements.

1. DESCRIPTION OF PLAN

The following brief description of the Liberty Resources Employee Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan with salary reduction features as permitted under section 401(k) of the Internal Revenue Code and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and subsequent legislation, where applicable. The Plan is funded by employee and discretionary employer contributions. The Plan covers all employees of Liberty Resources, Inc.; Liberty Resources Disabilities Services, Inc.; Liberty Resources Behavioral Healthcare, Inc.; Liberty Resources Family Services, Inc.; Liberty Management Services, Inc.; Liberty Resources POST, LLC; Liberty Resources Psychology, Physical, Occupational and Speech Therapy, PLLC; MESA of N.Y., Inc. and MESA Management Services, LLC (collectively, the Company). Liberty Management Services, Inc. is the plan sponsor. The assets of the Plan are held by Capital Bank and Trust Company, custodian of the Plan.

Eligibility

All employees of the Company are eligible to participate in the Plan for the purpose of employee deferrals upon the completion of six months of service and attaining the age of 21.

Contributions

Participants may elect to defer up to 100% of pretax annual compensation subject to the maximum allowable contributions under the Internal Revenue Code. Participants who attain age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions for other qualified plans (rollover). For participants who elect to defer a portion of their salary, the Company may contribute a discretionary matching contribution. There were no discretionary matching contributions made to the Plan during 2015 or 2014.

The Company may make a discretionary contribution in addition to the discretionary match. The discretionary contribution is equal to a uniform percentage of each eligible participant's contribution as determined by the Company's Board of Directors. There were no discretionary contributions made to the Plan during 2015 or 2014.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contribution, if any, and Plan earnings/(losses). Allocations are based on participant earnings/(losses) or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their contributions and their share of the Company's contributions into various investment options offered by the Plan. Participants may change their investment allocation at any time.

1. DESCRIPTION OF PLAN (Continued)

Vesting
Participants are immediately vested in their voluntary contributions plus actual earnings/(losses) thereon. Vesting in the Company's contributions plus earnings (losses) thereon is based on years of service. Participants are 20% vested in the Company's contribution after one year of service. Vesting increases in increments of 20% for each additional year of service thereafter until 100% vesting occurs after five years.

Payment of Benefits
Participants or their beneficiaries are eligible to receive benefits under the Plan upon normal retirement, death, total and permanent disability or terminations for any reason other than those previously mentioned. In addition, the Plan provides for in-service distributions of participant non-elective contribution balances upon attaining age 50. Benefits are payable as a lump-sum amount or annual installments. Distributions resulting from disability or death result in payment of 100% of the account balance to the participant or designated beneficiary.

Forfeitures
Forfeited non-vested accounts may be used to satisfy any contribution that may be required, be used to pay any administrative expenses of the Plan or be distributed to plan participants. No amounts were distributed to Plan participants in 2015 or 2014. Unallocated forfeitures were approximately $7,600 and $7,000 at December 31, 2015 and 2014, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).

Investments
The Plan invests in registered investment companies, which are reported at fair value based on quoted market prices. Purchases and sales of investments are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. The net appreciation (depreciation) in fair value of investments consists of both realized and unrealized gains or losses on those investments.

All investments are participant directed.

Risks and Uncertainties
The Plan's underlying investments are exposed to various risks, such as interest rate, market, and credit risk. 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 change could materially affect the amounts reported in the accompanying financial statements.

Payment of Benefits
Benefits are recorded when paid.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Administrative Expenses
Substantially all administrative expenses associated with the Plan are paid by participants. Management fees and operating expenses charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of net appreciation in fair value of investments. Third party administrative and auditing fees are paid by Company.

Fair Value of Financial Instruments
GAAP defines fair value as 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 and 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 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.

Estimates
The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates.

3. INVESTMENTS

The following information was certified as complete and accurate by the custodian and is included in the financial statements and supplemental schedule as follows:

	2015	2014
Investments in registered investment companies, at fair value	$ 4,709,970	$ 4,477,533
Interest and dividend income	$ 222,146	$ 187,214
Net appreciation (depreciation) in fair value of investments	$ (222,193)	$ 49,960
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	Schedule I	

3. INVESTMENTS (Continued)

The fair value of Plan investments representing 5% or more of the Plan's net assets at December 31 were as follows:

	2015	2014
American Funds The Growth Fund of America	$ 451,937	$ 408,644
American Funds Fundamental Investors	$ 267,332	$ 264,353
American Funds 2025 Target Date Retirement Fund	$ 336,345	$ 305,672
American Funds 2030 Target Date Retirement Fund	$ 314,012	$ 289,554
American Funds 2035 Target Date Retirement Fund	$ 660,113	$ 729,257
American Funds 2040 Target Date Retirement Fund	$ 675,558	$ 596,713
American Funds 2045 Target Date Retirement Fund	$ 282,455	$ 296,531
American Funds 2050 Target Date Retirement Fund	$ 302,798	$ 251,964

In 2015 and 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) in registered investment companies appreciated (depreciated) by ($222,193) and $49,960, respectively.

4. FAIR VALUE MEASUREMENTS

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

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Equity	$ 777,200	$ -	$ -	$ 777,200
International	699,078	-	-	699,078
Bond	99,019	-	-	99,019
Balanced/asset allocation	3,134,673	-	-	3,134,673
	$ 4,709,970	$ -	$ -	$ 4,709,970

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

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Equity	$ 734,386	$ -	$ -	$ 734,386
International	678,360	-	-	678,360
Bond	87,464	-	-	87,464
Balanced/asset allocation	2,977,323	-	-	2,977,323
	$ 4,477,533	$ -	$ -	$ 4,477,533

4. FAIR VALUE MEASUREMENTS (Continued)

The measurement of the fair value of registered investment companies was estimated using Level 1 inputs, which consider observable data that is based on the quoted market prices (fair market value) of the shares held at year-end.

There were no changes in the valuation techniques during 2015 or 2014.

5. PLAN TERMINATION

While it has not expressed any intent to do so, the trustees of the Plan have the right to terminate the plan at any time, subject to the provisions of ERISA. In the event of termination, partial termination, or complete discontinuance of contributions to the Plan, all amounts credited to the accounts of the participants would become fully vested and nonforfeitable. All distributions would be made in accordance with any applicable requirements of ERISA and the Internal Revenue Code (the Code).

6. TAX STATUS

The Plan is operating under the Volume Submitter Profit Sharing Plan with CODA prepared by Sungard Corbel, LLC. The Volume Submitter Profit Sharing Plan with CODA obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code. Therefore, the Plan Administrator believes that the Plan was qualified and exempt from income taxes as of the financial statement date.

7. RECONCILIATION TO FORM 5500

Certain items have been classified differently between the financial statements and Form 5500. Net assets available for benefits and changes in net assets available for benefits per the financial statements agree to Form 5500 in total as of and for the year ended December 31, 2015.

8. PARTY-IN-INTEREST TRANSACTIONS

Capital Bank and Trust Company is the custodian of the Plan and Capital Research and Management manages the Plan's investments in American Funds. Capital Bank and Trust Company and Capital Research and Management are subsidiaries of the Capital Group. As such, transactions between Capital Bank and Trust Company, American Funds and the Plan qualify as party-in-interest transactions.

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 7, 2016, which is the date the financial statements were available to be issued.

LIBERTY RESOURCES EMPLOYEE PROFIT SHARING PLAN

EMPLOYER IDENTIFICATION NUMBER: 41-2262515
PLAN #001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(e) Current Value
*	American Funds EuroPacific Growth Fund	Registered investment company	$ 154,175
*	American Funds New World Fund	Registered investment company	71,373
*	American Funds SMALLCAP World Fund	Registered investment company	164,452
*	American Funds The Growth Fund of America	Registered investment company	451,937
*	American Funds Capital World Growth and Income Fund	Registered investment company	220,537
*	American Funds Fundamental Investors	Registered investment company	267,332
*	American Funds Capital and Income Builder	Registered investment company	31,677
*	American Funds The Income Fund of America	Registered investment company	57,931
*	American Funds Capital World Bond Fund	Registered investment company	56,864
*	American Funds The Bond Fund of America	Registered investment company	99,019
*	American Funds Money Market Fund	Registered investment company	60,146
*	American Funds 2010 Target Date Retirement Fund	Registered investment company	75,439
*	American Funds 2015 Target Date Retirement Fund	Registered investment company	88,014
*	American Funds 2020 Target Date Retirement Fund	Registered investment company	219,258
*	American Funds 2025 Target Date Retirement Fund	Registered investment company	336,345
*	American Funds 2030 Target Date Retirement Fund	Registered investment company	314,012
*	American Funds 2035 Target Date Retirement Fund	Registered investment company	660,113
*	American Funds 2040 Target Date Retirement Fund	Registered investment company	675,558
*	American Funds 2045 Target Date Retirement Fund	Registered investment company	282,455
*	American Funds 2050 Target Date Retirement Fund	Registered investment company	302,798
*	American Funds 2055 Target Date Retirement Fund	Registered investment company	118,913
*	American Funds 2060 Target Date Retirement Fund	Registered investment company	1,622
			$ 4,709,970

* Denotes party-in-interest

The accompanying notes are an integral part of this schedule.