

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

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>COSTAFF 401(K) PLAN LLC</u>	1b Three-digit plan number (PN) ▶	<u>002</u>	
	1c Effective date of plan	<u>01/01/2007</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COSTAFF SERVICES, LLC ULTI ER</u> <u>29100 NORTHWESTERN HIGHWAY</u> <u>SUITE 240</u> <u>SOUTHFIELD, MI 48034</u>	2b Employer Identification Number (EIN)	<u>38-3546978</u>	
	2c Plan Sponsor's telephone number	<u>248-487-4455</u>	
	2d Business code (see instructions)	<u>561110</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2016	MICHAEL BULGARELLI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 507
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) 450
a(2) Total number of active participants at the end of the plan year	6a(2) 437
b Retired or separated participants receiving benefits.....	6b 6
c Other retired or separated participants entitled to future benefits.....	6c 40
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 483
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 483
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 313
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
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 2S 2T 3F 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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 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)
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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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2015
		This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan COSTAFF 401(K) PLAN LLC	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 COSTAFF SERVICES, LLC ULTI ER	D Employer Identification Number (EIN) 38-3546978	

Part I	Service Provider Information (see instructions)
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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)

CAPTRUST INVESTMENT ADVISORS

8031 M-15
CLARKSTON, MI 48348

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 50	INVESTMENT ADVISOR	62403	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FREEDOM ONE RETIREMENT SERVICES LLC

8031 M-15
CLARKSTON, MI 48348

(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 64 65	SERVICE PROVIDER	42271	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UHY LLP

20-0694403

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	AUDITOR	24207	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)

NATIONAL FINANCIAL SERVICES LLC

04-3523567

(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?
19 50	CUSTODIAN	5223	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

WILMINGTON TRUST RETIREMENT

P O BOX 64322
PHOENIX, AZ 85082

(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?
25 50	TRUST SERVICES	2517	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>COSTAFF 401(K) PLAN LLC</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COSTAFF SERVICES, LLC ULTI ER</u>	D Employer Identification Number (EIN) <u>38-3546978</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK U.S. DEBT INDEX FUND CL</u>			
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>			
c EIN-PN <u>20-3802445-010</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>117666</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RELIANCE NY LIFE ANCHOR SERIES1 CL</u>			
b Name of sponsor of entity listed in (a): <u>RELIANCE TRUST</u>			
c EIN-PN <u>46-6350416-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>200829</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AGGRESSIVE MANAGED AC PORT FREEDOM</u>			
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>			
c EIN-PN <u>46-3787800-184</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>925344</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GROWTH MANAGED AC PORT FREEDOM 401K</u>			
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>			
c EIN-PN <u>46-3773972-183</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2619238</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MODERATE MANAGED AC PORT FREEDOM 40</u>			
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>			
c EIN-PN <u>46-3768480-182</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2134101</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CONSERVATIVE MANAGED AC PORT FREEDOM</u>			
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>			
c EIN-PN <u>46-3750663-181</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>750410</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INCOME MANAGED AC PORT FREEDOM 401K</u>			
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>			
c EIN-PN <u>46-3745190-180</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>94366</u>	

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan COSTAFF 401(K) PLAN LLC	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 COSTAFF SERVICES, LLC ULTI ER	D Employer Identification Number (EIN) 38-3546978	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a		1115
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	15036	22500
	(2) Participant contributions	1b(2)	3437	22154
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	26287	1662
	(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)	274553	217673
	(9) Value of interest in common/collective trusts.....	1c(9)	6155602	6841953
	(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)	1755318	1846626
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8230233	8953683

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	14203	1490
k Total liabilities (add all amounts in lines 1g through 1j)	1k	14203	1490

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8216030	8952193
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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)	308143	
(B) Participants	2a(1)(B)	1241091	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1549234
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	88442	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		88442
(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)		-71974
(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)		-143584
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1422118

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	439461	
(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)		439461
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)	135395	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	678	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		136073
j Total expenses. Add all expense amounts in column (b) and enter total	2j		575534

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		846584
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		110421

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: UHY LLP

(2) EIN: 20-0694403

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.)	☒	☐	☐	9843
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	☐	☒	☐	

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

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
VALUATION LINK 401K AND PROFIT SHARING PLAN	45-5023612	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.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>COSTAFF 401(K) PLAN LLC</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COSTAFF SERVICES, LLC ULTI ER</u>	D Employer Identification Number (EIN) <u>38-3546978</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>27-1228437</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

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

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

Schedule R (Form 5500) 2015
v. 150123

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
a	The current year	14a	
b	The plan year immediately preceding the current plan year	14b	
c	The second preceding plan year	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a	The corresponding number for the plan year immediately preceding the current plan year	15a	
b	The corresponding number for the second preceding plan year	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a	Enter the number of employers who withdrew during the preceding plan year	16a	
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐		

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

COSTAFF 401(k) PLAN

AUDITED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

As of December 31, 2015 and 2014 and for the year ended
December 31, 2015

COSTAFF 401(k) PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator of the
Costaff 401(k) Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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 disclosed in Note 3, which was certified by Matrix Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2015 and 2014 and for the year ended December 31, 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

To the Participants and Plan Administrator of the
Costaff 401(k) Plan
Page Two

Disclaimer of Opinion

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

Other Matter

The supplemental schedules, Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year) as of and for the year ended December 31, 2015 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

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

The logo for UHY LLP, featuring the letters "UHY" in a stylized, cursive font, followed by "LLP" in a smaller, sans-serif font.

Sterling Heights, Michigan
September 30, 2016

COSTAFF 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2015	2014
ASSETS		
Cash	\$ 1,115	\$ 26,287
Investments at fair value	8,690,241	7,910,920
Receivables		
Notes receivable from participants	217,673	274,553
Participant contributions	22,154	3,437
Employer contributions	22,500	15,036
Total receivables	262,327	293,026
TOTAL ASSETS	8,953,683	8,230,233
LIABILITIES - Excess contributions payable	1,490	14,203
Net assets available for benefits	\$ 8,952,193	\$ 8,216,030

COSTAFF 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year ended December 31, 2015

ADDITIONS TO NET ASSETS ATTRIBUTED TO

Investment income - dividends	\$ 78,232
Interest income on notes receivable from participants	10,210
Contributions	
Participants	1,241,091
Employer	<u>308,143</u>
Total additions	<u>1,637,676</u>

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO

Net depreciation in the fair value of the investments	215,558
Benefits paid to participants	439,461
Administrative expenses	<u>136,073</u>
Total deductions	<u>791,092</u>

NET INCREASE IN NET ASSETS	846,584
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TRANSFERS TO OTHER PLANS	(110,421)
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NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	<u>8,216,030</u>
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NET ASSETS AVAILABLE FOR BENEFITS, end of year	<u><u>\$ 8,952,193</u></u>
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COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Costaff 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution profit sharing plan and trust with a qualified cash or deferred 401(k) arrangement covering all eligible employees of Costaff Services, LLC (the “Company”). The Costaff 401(k) Plan was established by Costaff Services, LLC on January 1, 2007 and offers this 401(k) arrangement option to multiple employers. The Companies participating in this multiple employer plan include the following: AGT Products Inc., Apex Digital Solutions, Apparatus Solutions, ASA Builders, ASIMCO International, Belle Isle, Carrigan Graphics, Costaff Services, CultureSource, Detroit Investment Fund, Detroit Region Aerotropolis Development, Downtown Detroit Partnership, DRM Maintenance, Klaves Marina, M-1 Rail Inc., Metro-West, Metropolitan Real Estate Group, Mosaic Potash, MRI Leasing, National Network of Depression Centers, Patriot Restoration, Plastic Surgery Arts, Preventative Maintenance Technologies, Pyro-Heating & Cooling, Techserv, Travel by Pathfinders, Walraven Inc., and WSI Industrial Services Inc. All participating employers of this multiple employer plan have signed adoption agreements that enable them to accept or modify the elections of a master plan document to meet their needs. Each employer’s adopted plan agreement should be referred to by the participants for additional information regarding plan specifications. The Plan is subject to the provisions of the employee Retirement Income Security Act of 1974 (ERISA).

Trustee

Matrix Trust Company is the Plan’s trustee. Matrix Trust Company invests all participant and employer contributions, as well as earnings thereon, pursuant to the terms of the Plan.

Contributions

The Plan allows participants to elect to defer a portion of their compensation up to 100%, plus any catch-up contributions for participants who have attained age 50, not to exceed the maximum amounts allowed for by the Internal Revenue Code and the Plan documents. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions, including their employer contribution, into various investment options offered by the Plan. The amount of the participant’s deferred compensation is treated as a participant elective contribution, allocated to that participant’s elective account, and is 100% vested at the time of contribution. Any portion of this contribution can be elected by the participant as a Roth contribution.

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Contributions (Continued)

The participating employer may also contribute a discretionary matching contribution or discretionary profit-sharing contribution, as determined annually, to the Plan each year. Contributions are accumulated and invested, as directed by participants, in a trust fund held by the trustee.

Participant Accounts

Each participant's account is credited with an allocation of (a) the employer's discretionary matching contribution; (b) the employer's discretionary profit-sharing contribution; (c) the participants' voluntary contributions, transfer contributions, and rollover contributions; and (d) Plan earnings. The accounts are charged for any withdrawals, distributions, and administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested immediately with respect to employee contributions, rollovers and earnings thereon. Each participating employer provides vesting of employer contributions; see specific joinder agreements for service criteria, vesting percentages, and the policies regarding vesting upon termination.

Forfeitures

Forfeitures are used to pay Plan expenses. Any remaining forfeitures will be used to reduce employer contributions. During the year ended December 31, 2015, forfeitures in the amount of \$675 were used to pay plan expenses. There were unallocated forfeitures of \$1,662 at December 31, 2015. There were no unallocated forfeitures at December 31, 2014.

Payment of Vested Benefits

Participants, or their beneficiaries, are entitled to receive the entire amount of their interests in the Plan upon retirement, death, total or permanent disability, employment termination, reaching the age of 65 or qualifying for a hardship distribution, as defined in the Plan. A participant will be considered to have suffered a disability if he or she is permanently unable to perform his or her customary duties for the employer due to a mental or physical condition which can be expected to result in death, or be of a long continued and indefinite duration as determined by the Plan Administrator. On termination of service, a participant can elect to receive a lump-sum amount equal to the value of his or her account.

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Payment of Vested Benefits (Continued)

If the participants vested balance is less than or equal to \$5,000, the entire sum will be distributed as soon as possible following the participant's separation from service. If the participants vested balance is greater than \$5,000, the participant can elect to receive a lump-sum distribution, installments, or an annuity. At December 31, 2015, there were no requested distributions that had not been paid as of the Plan year end.

Notes Receivable from Participants

Participant loans are permitted under the Plan. Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of the vested balance in the participant's account. The loans are secured by the vested balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan Administrator. The term of such loans may not exceed five years except in the case of a loan for the purchase of a principal residence which may not exceed thirty years. Maximum number of outstanding loans is determined by each participating employer. Principal and interest is paid ratably, through payroll deductions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of these financial statements.

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

New Accounting Pronouncements

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topics 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value.

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general asset type of plan asset. Parts I and III are not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is applied retrospectively. Management has elected to adopt Part II early.

In May 2015, the FASB issued ASU 2015-07, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. The ASU permits a reporting entity, as a practical expedient, to measure the fair value of certain investments using the net asset value per share of the investment. These investments are no longer required to be categorized within the fair value hierarchy and eliminates certain disclosures. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The ASU is applied retrospectively. Management has elected to adopt the ASU early.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated 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's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, trustee, and insurance company. See Note 4 for discussion of fair value measures.

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

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2015 and 2014. Delinquent participant loans are recorded as distributions on the basis of the terms of the Plan agreement.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with the corresponding reduction to contributions. The Plan distributed the 2015 excess contributions to the applicable participants prior to March 15, 2016.

Payments of Benefits

Benefits are recorded when paid.

Administrative Expenses

All administrative expenses related to the Plan are paid by the Plan and the plan sponsor, except for participant loan fees and payments of benefits, which are paid by the participants. Personnel and facilities of the Company have been used by the Plan for its accounting and other activities at no charge to the Plan.

Subsequent Events

The Plan Sponsor has performed a review of events subsequent to the statements of net assets available for benefits through September 30, 2016, the date the financial statements were available to be issued.

NOTE 3 – INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedules, including investments and notes receivable from participants held at December 31, 2015 and 2014, and net depreciation of investments, interest and dividends for the year ended December 31, 2015, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Matrix Trust Company (the trustee of the Plan).

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 4 – FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy are described as follows:

Level 1 Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs that are unobservable inputs for the asset or liability.

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

Money market fund: Valued at the net asset value of shares held by the Plan at year end.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Stable value collective trust funds: Stable value funds that are composed primarily of fully benefit-responsive investments contracts that is valued at the net asset value of units of the insurance company collective trust. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2015 and 2014. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

	Assets at Fair Value as of December 31, 2015			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 1,662	\$ -	\$ -	\$ 1,662
Mutual funds	-	1,846,626	-	1,846,626
Total assets in the fair value hierarchy	1,662	1,846,626	-	1,848,288
Investments measured at net asset value ^(a)	-	-	-	6,841,953
Total assets at fair value	<u>\$ 1,662</u>	<u>\$ 1,846,626</u>	<u>\$ -</u>	<u>\$ 8,690,241</u>

	Assets at Fair Value as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ -	\$ 1,755,318	\$ -	\$ 1,755,318
Total assets in the fair value hierarchy	-	1,755,318	-	1,755,318
Investments measured at net asset value ^(a)	-	-	-	6,155,602
Total assets at fair value	<u>\$ -</u>	<u>\$ 1,755,318</u>	<u>\$ -</u>	<u>\$ 7,910,920</u>

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

For the years ended December 31, 2015 and 2014, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

The following table summarizes investments for which fair value is measured using the net asset per share practical expedient as of December 31, 2015 and 2014, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>December 31, 2015</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Stable value collective trust funds -				
Reliance Trust NY Life				
Anchor Series I	\$ 200,829	n/a	Daily	30 days
BlackRock U.S.				
Debt Index Fund CI	\$ 117,666	n/a	Daily	30 days
Aggressive Managed				
Account Portfolio Freedom	\$ 925,344	n/a	Daily	30 days
Growth Managed				
Account Portfolio Freedom	\$ 2,619,237	n/a	Daily	30 days
Moderate Managed				
Account Portfolio Freedom	\$ 2,134,101	n/a	Daily	30 days
Conservative Managed				
Account Portfolio Freedom	\$ 750,410	n/a	Daily	30 days
Income Managed				
Account Portfolio Freedom	\$ 94,366	n/a	Daily	30 days

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

December 31, 2014	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Stable value collective trust funds -				
Reliance Trust NY Life				
Anchor Series I	\$ 93,241	n/a	Daily	30 days
BlackRock U.S.				
Debt Index Fund CI	\$ 112,545	n/a	Daily	30 days
Aggressive Managed				
Account Portfolio Freedom	\$ 951,663	n/a	Daily	30 days
Growth Managed				
Account Portfolio Freedom	\$ 2,429,518	n/a	Daily	30 days
Moderate Managed				
Account Portfolio Freedom	\$ 1,836,998	n/a	Daily	30 days
Conservative Managed				
Account Portfolio Freedom	\$ 656,902	n/a	Daily	30 days
Income Managed				
Account Portfolio Freedom	\$ 74,735	n/a	Daily	30 days

NOTE 5 – TAX STATUS

The Plan is sponsored by Freedom One Retirement Services, LLC. The Internal Revenue Service has determined and informed the plan sponsor by a letter dated March 31, 2014, that the plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015 and 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan, including the Company. During the year ended December 31, 2015, there were direct fees of \$135,395 and during the years ended December 31, 2015 and 2014, there were transactions involving the investment of plan assets in investment funds maintained by Matrix Trust Company and Freedom One Investment Advisors, audit fees paid to UHY LLP, and plan administration fees paid to Freedom One Retirement Services, parties-in-interest as defined in Section 3(14) of ERISA. Indirect fees paid by the Plan for investment management services are included in the net depreciation of the fair value of investments.

NOTE 7 – TIMELY REMITTANCE OF CONTRIBUTIONS

The Plan has not complied with the Department of Labor's regulations concerning the timely remittance of participant contributions to trusts containing assets for the Plan. During the year ended December 31, 2015, there were instances of noncompliance in depositing contributions to the participants' accounts as soon as they could be reasonably segregated. Untimely remittance of participant contributions constitutes a prohibited transaction under ERISA section 406. Lost earnings in the amount of \$7 have been paid into the Plan.

NOTE 8 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company, as well as any of the participating companies, have the right under the Plan to amend, modify, terminate or partially terminate the Plan at any time subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested and the net assets would be distributed to the participants according to the participant's account balances.

NOTE 9 – TRANSFER OF ASSETS

One employer exited the plan during the year ended December 31, 2015, resulting in the related assets being transferred out of the Plan. The total amount transferred out of the Plan during the year ended December 31, 2015 was \$110,421.

COSTAFF 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 10 – 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 values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 11 – SUBSEQUENT EVENT

Subsequent to December 31, 2015, the Plan was amended and restated in its entirety effective January 1, 2016, and six participating employers were added to the Plan.

COSTAFF 401(k) PLAN

EIN: 38-3546978, Plan #002

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

December 31, 2015

Participant Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are Included		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
☒	\$ 9,843	\$ -	\$ 9,843	\$ -	\$ -

COSTAFF 401(k) PLAN

EIN: 38-3546978, Plan #002

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**December 31, 2015**

(a) Party in interest	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current Value
*	Matrix Trust Company	Dodge & Cox Income	\$ 87,755
*	Matrix Trust Company	Dodge & Cox International Stock	218,481
*	Matrix Trust Company	Eagle Small Cap Growth Fd-R6	185,437
*	Matrix Trust Company	Europacific Growth R6	78,913
*	Matrix Trust Company	Goldman Sachs Small Cap Value	81,727
*	Matrix Trust Company	Ivy Mid Cap Growth Fund	47,869
*	Matrix Trust Company	JP Morgan Mid Cap Value	322,791
*	Matrix Trust Company	Legg Mason BW Global Fund	9,409
*	Matrix Trust Company	Spartan 500 Index FD Advantage Class	190,504
*	Matrix Trust Company	T. Rowe Price Blue Chip Equity	185,923
*	Matrix Trust Company	BlackRock U.S. Debt Index Fund CI	117,666
*	Matrix Trust Company	Aggressive Managed Portfolio Freedom	925,344
*	Matrix Trust Company	Growth Managed Portfolio Freedom	2,619,237
*	Matrix Trust Company	Moderate Managed Portfolio Freedom	2,134,101
*	Matrix Trust Company	Conservative Managed Portfolio Freedom	750,410
*	Matrix Trust Company	Income Managed Portfolio Freedom	94,366
*	Matrix Trust Company	FMMT Retirement government MM	1,662
*	Matrix Trust Company	John Hancock Disciplined Value	147,403
*	Matrix Trust Company	PIMCO Income Funds Inst	101,390
*	Matrix Trust Company	Vanguard Emerging markets	83,034
*	Matrix Trust Company	Vanguard Extended Markets	105,990
*	Matrix Trust Company	Reliance NY Life Anchor Series I	200,829
			<u>\$ 8,690,241</u>
*	Notes receivable from participants	Notes receivable from participants (interest rates from 4.25% to 5.25%) due at various dates through August 2020	<u>217,673</u>
			<u><u>\$ 8,907,914</u></u>

COSTAFF 401(k) PLAN

EIN: 38-3546978, Plan #002

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

December 31, 2015

Participant Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are Included		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
☒	\$ 9,843	\$ -	\$ 9,843	\$ -	\$ -

Multiple-Employer Plan Participating Employer Information
CoStaff 401(k) Plan - CoStaff Services LLC EIN #38-3546978 / PIN #002

(a) Name of Participating Employer	(b) EIN	(c) Percent of Total Contribution
AGT Products, Inc. (USA)	68-0681677	1.69%
Plastic Surgery Arts	38-2217537	3.55%
Preventative Maintenance Technologies, L.L.C.	38-3428828	1.21%
Techserve, Inc.	38-3284232	2.05%
MRI Leasing, LLC	37-1427261	1.18%
WSI Industrial Services Inc.	38-2875043	0.06%
DRM Maintenance & Management	38-2546175	3.30%
Metro-West Appraisal Co., LLC	38-3289200	24.97%
Pyro Heating & Cooling	38-2568285	3.83%
Travel by Pathfinders, Inc.	38-3086012	3.43%
ASA Builders Supply Co., LLC	20-5621292	0.46%
ASIMCO International, Inc.	33-0776212	5.20%
Carrigan Graphics. Inc.	38-2976680	1.87%
Apparatus Solutions, Inc.	27-1037027	4.96%
Cultural Alliance of Southeast Michigan dba Culture Source	29-1476029	0.04%
Detroit Investment Fund LP	38-3242878	15.31%
Downtown Detroit Partnership, Inc.	38-3436456	6.33%
Walraven, Inc. dba Raywal America, Inc.	38-3546978	2.09%
M-1 Rail, Inc.	26-2310566	2.00%
Apex Digital Solutions, Inc.	38-3482694	3.35%
Detroit Region Aerotroplois Development Corporation	27-0467496	0.00%
Belle Isle Conservancy	23-7348118	1.87%
Klave's Marina	38-2417212	2.04%
Metropolitan Real Estate Group LLC	26-0516924	1.12%
National Network of Depression Centers	80-0270977	1.82%
Valuation Link LLC	45-5023612	0.00%
Patriot Restoration, LLC	26-3502418	0.81%

COSTAFF 401(k) PLAN**EIN: 38-3546978, Plan #002****Schedule H, Line 4i - Schedule of Assets (Held at End of Year)****December 31, 2015**

(a) Party in interest	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current Value
*	Matrix Trust Company	Dodge & Cox Income	\$ 87,755
*	Matrix Trust Company	Dodge & Cox International Stock	218,481
*	Matrix Trust Company	Eagle Small Cap Growth Fd-R6	185,437
*	Matrix Trust Company	Europacific Growth R6	78,913
*	Matrix Trust Company	Goldman Sachs Small Cap Value	81,727
*	Matrix Trust Company	Ivy Mid Cap Growth Fund	47,869
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*	Matrix Trust Company	Spartan 500 Index FD Advantage Class	190,504
*	Matrix Trust Company	T. Rowe Price Blue Chip Equity	185,923
*	Matrix Trust Company	BlackRock U.S. Debt Index Fund CI	117,666
*	Matrix Trust Company	Aggressive Managed Portfolio Freedom	925,344
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*	Matrix Trust Company	Income Managed Portfolio Freedom	94,366
*	Matrix Trust Company	FMMT Retirement government MM	1,662
*	Matrix Trust Company	John Hancock Disciplined Value	147,403
*	Matrix Trust Company	PIMCO Income Funds Inst	101,390
*	Matrix Trust Company	Vanguard Emerging markets	83,034
*	Matrix Trust Company	Vanguard Extended Markets	105,990
*	Matrix Trust Company	Reliance NY Life Anchor Series I	200,829
			<u>\$ 8,690,241</u>
*	Notes receivable from participants	Notes receivable from participants (interest rates from 4.25% to 5.25%) due at various dates through August 2020	<u>217,673</u>
			<u><u>\$ 8,907,914</u></u>