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
EMS 401(K) P/S PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2003

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)

EMS

905 GEMINI ST
HOUSTON, TX 77058

2b Employer Identification Number (EIN)
74-2452880

2c Plan Sponsor's telephone number
281-488-4411

2d Business code (see instructions)
541990

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	TAYLOR PRUET
	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

EMS

905 GEMINI ST
HOUSTON, TX 77058

3b Administrator's EIN: 74-2452880

3c Administrator's telephone number: 281-488-4411

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**	132
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)**	112
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	122
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	23
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	145
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	145
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	57
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
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:

2G 3D 2F 2E 2J 2K 2T

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **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
EMS 401(K) P/S PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
74-2452880

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2627	640
(2) Participant contributions	1b(2)	0	3018
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	84
(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)	1622	0
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	506342	607568
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(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	510591	611310
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	510591	611310

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)	20761	
	(B) Participants	2a(1)(B)	104816	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		125577
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	35	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		35
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-9504
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		116108
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	13328	
(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)		13328
f Corrective distributions (see instructions)	2f		0
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)	2061	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2061
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		15389
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		100719
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: BREEDLOVE & CO., P.C. **(2)** EIN: 76-0080978

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			60000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	X			
o Did the plan trust incur unrelated business taxable income?	4o				
p Were in-service distributions made during the plan year?	4p				

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

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

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

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
EMS 401(K) P/S PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
74-2452880

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): 45-3950067 01-0233346

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

EMS 401(K) PLAN

REPORT ON FINANCIAL STATEMENTS
(With Supplemental Material)

YEARS ENDED DECEMBER 31, 2015 AND 2014

BREEDLOVE & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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BREEDLOVE & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
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RICHARD W. BREEDLOVE, CPA
President

INDEPENDENT AUDITORS' REPORT

October 11, 2016

To the Participants and Plan Administrator
EMS 401(k) Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of EMS 401(k) 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

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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by PAi Trust Company, Inc., the trustee of the Plan, except for comparing the 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 and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

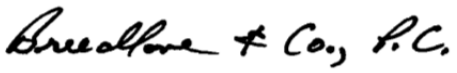
Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter—Supplemental Schedules

The supplemental schedules of assets (held at the end of year) as of December 31, 2015 and 2014 are required by the Department of Labor's 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 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 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.



EMS 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31,

ASSETS

Assets	2015	2014
Investments at fair value:		
Registered investment companies (mutual funds)	$ 607 652	$ 506 342
Total investments	607 652	506 342
Contributions receivable:		
Employer	640	2 627
Participant	3 018	-
Notes receivable from participants	-	1 622
Total contributions receivable	3 658	4 249
Total Assets	611 310	510 591

LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS

Total Liabilities	-	-
Net assets reflecting investments at fair value	611 310	510 591
Net assets available for benefits	$ 611 310	$ 510 591

See Independent Auditors' Report and the Accompanying Notes to Financial Statements.

EMS 401(K) PLAN

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

	2015	2014
Additions:		
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	$ 33 984	$ 32 262
Interest income on notes receivable from participants	35	208
Contributions:		
Participant	104 816	106 497
Employer	20 761	70 869
Rollovers	-	10 479
Total Additions	159 596	220 315
Deductions:		
Deductions from net assets attributed to:		
Investment loss:		
Net depreciation in fair value of investments	43 488	5 618
Benefits paid to participants	13 328	43 065
Administrative expenses	2 061	3 137
Total Deductions	58 877	51 820
Net Increase	100 719	168 495
Net Assets Available for Benefits:		
Beginning of Year	510 591	342 096
End of Year	$ 611 310	$ 510 591

See Independent Auditors' Report and the Accompanying Notes to Financial Statements.

EMS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE (1) DESCRIPTION OF PLAN

The following description of the EMS 401(k) Plan (the "Plan") is provided for general information purposes only. The Plan is sponsored by Environmental Monitoring Services, Inc. (the "Plan Sponsor" or "Company"). Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

A. General - The Plan is a defined contribution 401(k) that provides retirement savings benefits to eligible employees of the Company through tax deferred voluntary contributions by employees and Safe Harbor, profit sharing and discretionary contributions by the Company. The Plan, which commenced effective January 1, 2003, is subject to the provisions of the Employment Retirement Income Security Act of 1974 ("ERISA") and the Internal Revenue Code ("IRC"). The Plan was amended and restated effective January 1, 2009 and again January 1, 2014, September 17, 2014, January 30, 2015 and August 12, 2015 to conform to legislative and regulatory changes. For 2015 and 2014, employees are eligible to participate in the Plan after the completion of one year of eligibility of service (1,000 hours). An employee's entry date is the first day that eligibility requirements are satisfied. For 2015 and 2014, the Company is the designated administrator of the Plan and PAi Trust Company, Inc. is the custodian of the Plan responsible for the management and control of the Plan's assets which are held in individual participant investment accounts. The Plan uses the services of an independent third party for participant recordkeeping.

B. Contributions - Participants may elect to contribute up to the maximum amount allowed for deferral under the IRC. The amount deferred is not subject to federal taxation to the participants until distributions are made from the Plan. Participants who have attained age fifty (50) or older before the end of the tax year are eligible to make catch-up contributions up to the maximum amount allowed for deferral under the IRC. Participants may discontinue their election to contribute at any time. Participants direct the investment of their contributions into various investment options offered by the Plan. Transfers from qualified plans are allowed under the provision of the Plan. Additional after-tax voluntary contributions are not permitted.

The Company may, at its discretion, make matching contributions to the Plan in a specified amount equal to a percentage of the participant's compensation or dollar amount determined by the Plan Sponsor. Additionally, the Company may make discretionary profit sharing contributions in amounts determined by the Company. During the year ended December 31, 2015 the Company matched 100% of employee contributions that were not in excess of 1% of the employee contributions.

ERISA and the IRC provide that plans such as EMS 401(k) Plan cannot discriminate in favor of highly compensated individuals. To comply with these laws, certain highly compensated individuals may receive funds in the year that contributions were made in excess of the IRC Section 401(k) limit and all earnings attributable to such contributions. At December 31, 2015 and 2014, there were no corrective distributions payable to participants.

During the year ended December 31, 2014 the company matched 100% of employee contributions that were not in excess of 4% of the employee contributions as a Safe Harbor match.

NOTE (1) DESCRIPTION OF PLAN (Continued)

C. Participant Accounts - Each participant's account is credited with the participant's contributions and allocations of (a) employer matching and discretionary non-elective contributions and (b) Plan earnings (losses) and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

D. Vesting - Participants are fully vested in their employee contributions and matching contributions plus actual earnings (losses) thereon. Vesting in the discretionary Company contributions and profit sharing and earnings thereon is based on years of service and is determined as follows:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

E. Notes Receivable from Participants - For the years ended December 31, 2015 and 2014, loans were not permitted by the Plan. For the year ended December 31, 2013, participants were allowed to borrow from their accounts a minimum of $1,000 up to a maximum equal to $50,000, or 50% of their account balance, whichever is less. Participant loans are secured by the balance in the participant's account and bear interest at 5.25% which is commensurate with the prime lending rate plus 2%. Principal and interest is paid ratably through payroll deductions. All loans must be repaid within five (5) years, unless the loan is used to purchase a primary residence, for which loan terms may range up to fifteen (15) years. The remaining loan balances were paid off in 2015.

F. Payments of Benefits - On termination of employment, disability, death, or normal retirement, a participant or designated beneficiary may elect to receive a lump-sum cash distribution equal to the value of the participant's vested account balance, a direct rollover distribution, or a combination of a lump-sum cash distribution and direct rollover distribution. Participants may defer receipt of distribution until a later date unless their account balance is $5,000 or less. If the vested account balance is $5,000 or less, the account will be distributed to the participant without consent as a lump-sum distribution in cash.

If an active participant has attained age fifty-nine and one-half (59½), they may elect to withdraw all or a portion of their account while still employed by the Company.

G. Forfeited Accounts - Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeited amounts are retained in the Plan and will be used to reduce future employer contributions to the Plan.

NOTE (1) DESCRIPTION OF PLAN (Continued)

H. Administrative Expenses - The Plan permits the payment of expenses incurred in connection with the administration of the Plan to be made from the Plan's assets. Expenses will generally be allocated among the accounts of all participants in the plan proportionately based on the value of the participant's account balances. Specific fees may also be charged directly to a participant's account in response to transactions requested under the Plan. Administrative expenses totaled $2,061 and $3,137 for the years ended December 31, 2015 and 2014, respectively.

I. Plan Amendments – The Plan was amended effective January 30, 2015 and Safe Harbor rules were not elected. Matching contributions were elected as a discretionary amount and percentage. The Plan was amended effective August 12, 2015 to explicitly state that loans were not permitted under the Plan as this section had been previously omitted.

NOTE (2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting - The financial statements of the Plan are presented on the accrual basis of accounting and include all adjustments necessary to present fairly the financial statements of the Plan in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

B. Use of Estimates - The preparation of financial statements in conformity with U.S. GAAP 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.

C. Investment Valuation and Income Recognition - Investments are reported at fair value and are measured in accordance with ASC 820, *"Fair Value Measurements and Disclosures"*. Fair value is defined 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market for the asset or liability. See Note 4 for discussion of fair value measurements.

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) in value of investments includes realized gains and losses on investments bought and sold during the year and unrealized appreciation (depreciation) of investments held at year-end. Net realized and unrealized appreciation (depreciation) is recorded in the accompanying Statements of Changes in Net Assets Available for Benefits as net appreciation (depreciation) in fair value of investments.

D. Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan Document.

E. Contributions - Contributions from participants are recorded when the Company makes payroll deductions. Discretionary employer contributions are determined, funded and recorded annually. Contributions receivable represent amounts not yet deposited into the participants' individual accounts.

NOTE (2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Payment of Benefits - Benefits paid to participants are recorded when paid. As of December 31, 2015 and 2014, there were no amounts allocated to participants who elected to withdraw from the Plan, but have not been paid.

G. Risks and Uncertainties - The Plan provides for various investment securities. Investments, in general, are exposed to various risks, such as interest rate, credit and overall volatility risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE (3) INFORMATION CERTIFIED BY THE CUSTODIAN (UNAUDITED) ON INVESTMENTS

At December 31, 2015 and 2014, the Plan's investments were held by PAi Trust Company, Inc., who is referred to as "the Custodian". The following is a summary of the Plan's financial information that is included in the financial statements based on information certified by the Custodian as complete and accurate in accordance with Section 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 fair value of investments at December 31, 2015 and 2014 that represent 5% or more of the Plan's net assets, as reported by the Custodians are summarized as follows:

	2015	2014
MainStay Balanced	$ 218 054	$ 137 265
American Funds Retirement Target 2035	42 684	40 605
American Funds Retirement Target 2045	100 893	104 742
American Funds Retirement Target 2055	44 021	42 388
American Funds Washington Mutual	73 919	67 159
	$ 479 571	$ 392 159

During 2015 and 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) depreciated, net, in value by ($43,488) and ($5,618), respectively, as follows:

	2015	2014
Growth	$ (2 930)	$ (1 655)
Growth and income	(5 390)	611
Equity income	(4 318)	(918)
Fixed income	(921)	(692)
Multi-asset	(21 115)	(4 687)
Target date	(8 814)	1 723
Net depreciation in fair value of investments	$ (43 488)	$ (5 618)

NOTE (4) FAIR VALUE MEASUREMENTS

FASB ASC 820 provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- 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 assets 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 specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Mutual Funds - Valued at the net asset value ("NAV") per unit based on either the observable net asset value of the underlying investment or the net asset value of the underlying pool of securities. Net asset value is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. Mutual funds are classified within level 1 of the valuation hierarchy as of December 31, 2015 and 2014.

Money Market Funds - Valued at cash surrender value, which approximates fair value, by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

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

NOTE (4) FAIR VALUE MEASUREMENTS

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

	Assets at Fair Values as of December 31, 2015			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Growth Funds	$ 49 402	$ -	$ -	$ 49 402
Growth and Income Funds	82 397	-	-	82 397
Equity Income Funds	22 255	-	-	22 255
Fixed Income Funds	22 090	-	-	22 090
Multi-Asset Funds	234 111	-	-	234 111
Target Date Funds	197 397	-	-	197 397
	$ 607 652	$ -	$ -	$ 607 652

	Assets at Fair Values as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Growth Funds	$ 37 843	$ -	$ -	$ 37 843
Growth and Income Funds	80 404	-	-	80 404
Equity Income Funds	15 676	-	-	15 676
Fixed Income Funds	20 765	-	-	20 765
Multi-Asset Funds	153 881	-	-	153 881
Target Date Funds	197 773	-	-	197 773
	$ 506 342	$ -	$ -	$ 506 342

NOTE (5) PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully (100%) vested and non-forfeitable in the employer contributions allocated to their accounts as of the effective date of termination of the Plan. Should the Plan partially terminate, the account of each participant who is deemed to be affected by the partial termination shall be fully (100%) vested and non-forfeitable as of the effective date of the partial termination. The participant's account shall continue to participate in the earnings credited, expenses charged, any appreciation or depreciation of the investment fund until the vested account is distributed. The vested accounts may be distributed to participants after the effective date of the Plan termination.

NOTE (6) TAX STATUS

The underlying prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, stating that the form of the Plan is qualified under Section 401(a) of the Code, and therefore, the related trust is tax-exempt. In accordance with Revenue Procedures 2012-6 and 2011-49, the Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015 and 2014, no uncertain positions are taken or are expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdiction; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for the years prior to 2012.

NOTE (7) RECONCILIATION OF PLAN FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of the net change in net assets available for benefits for the year ended December 31, 2015 and 2014 to Schedule H of Form 5500:

	12/31/15	12/31/14
Net increase in net assets available per the financial statements	$ 100 719	$ 168 495
2013 adjustment from contract value to fair value	-	(71)
Rounding	-	1
Net increase in net assets available per Schedule H of Form 5500	$ 100 719	$ 168 425

NOTE (8) SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 11, 2016 (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

SUPPLEMENTAL SCHEDULES

EMS 401(K) PLAN

SCHEDULE H, LINE 4i OF FORM 5500
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FOR PLAN YEAR ENDED DECEMBER 31, 2015

Employer Identification Number: 74-2452880
Plan Number: 001

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(c) Cost	(d) Current Value
PAi Trust Company, Inc.	American Funds 2015 Target Date Retire R2	**	$ 7 874
PAi Trust Company, Inc.	American Funds 2025 Target Date Retire R2	**	1 925
PAi Trust Company, Inc.	American Funds 2035 Target Date Retire R2	**	42 684
PAi Trust Company, Inc.	American Funds 2045 Target Date Retire R2	**	100 893
PAi Trust Company, Inc.	American Funds 2055 Target Date Retire R2	**	44 021
PAi Trust Company, Inc.	American Funds Amcap R2	**	3 317
PAi Trust Company, Inc.	American Funds Growth Fund R2	**	13 825
PAi Trust Company, Inc.	American Funds Growth & Income R2	**	6 827
PAi Trust Company, Inc.	American Funds Inv Co Am R2	**	1 650
PAi Trust Company, Inc.	American Funds New Econ R2	**	4 515
PAi Trust Company, Inc.	American Funds Sm Cap World R2	**	5 564
PAi Trust Company, Inc.	American Funds Washington Mutual R2	**	73 919
PAi Trust Company, Inc.	John Hancock Disciplined Value R2	**	4 865
PAi Trust Company, Inc.	JP Morgan Market Exp Enhanced Index R2	**	21 533
PAi Trust Company, Inc.	JP Morgan Mid Cap Growth R2	**	13 782
PAi Trust Company, Inc.	Lord Abbett and Company High Yield R2	**	584
PAi Trust Company, Inc.	Lord Abbett and Co Multi-Asset Income R2	**	15 974
PAi Trust Company, Inc.	Lord Abbett and Co Short Duration Inc R2	**	16 282
PAi Trust Company, Inc.	MainStay Balanced R2	**	218 054
PAi Trust Company, Inc.	Nationwide International Index R2	**	5 224
PAi Trust Company, Inc.	Oppenheimer Money Market Y	**	84
PAi Trust Company, Inc.	Principal Real Estate Securities R2	**	722
PAi Trust Company, Inc.	Principal SmallCap S&P 600 Index R2	**	3 534
			$ 607 652

**Cost omitted for participant directed investments.

EMS 401(K) PLAN

SCHEDULE H, LINE 4i OF FORM 5500
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FOR PLAN YEAR ENDED DECEMBER 31, 2014

Employer Identification Number: 74-2452880
Plan Number: 001

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(c) Cost	(d) Current Value
PAi Trust Company, Inc.	American Funds 2015 Target Date Retire R2	**	$ 8 045
PAi Trust Company, Inc.	American Funds 2025 Target Date Retire R2	**	1 993
PAi Trust Company, Inc.	American Funds 2035 Target Date Retire R2	**	40 605
PAi Trust Company, Inc.	American Funds 2045 Target Date Retire R2	**	104 742
PAi Trust Company, Inc.	American Funds 2055 Target Date Retire R2	**	42 388
PAi Trust Company, Inc.	American Funds Amcap R2	**	2 382
PAi Trust Company, Inc.	American Funds Fundamental Inv R2	**	4 026
PAi Trust Company, Inc.	American Funds Growth Fund R2	**	15 450
PAi Trust Company, Inc.	American Funds Growth & Income R2	**	7 515
PAi Trust Company, Inc.	American Funds Inv Co Am R2	**	1 704
PAi Trust Company, Inc.	American Funds New Econ R2	**	2 073
PAi Trust Company, Inc.	American Funds Sm Cap World R2	**	3 055
PAi Trust Company, Inc.	American Funds Washington Mutual R2	**	67 159
PAi Trust Company, Inc.	John Hancock Disciplined Value R2	**	3 778
PAi Trust Company, Inc.	JP Morgan Market Exp Enhanced Index R2	**	15 676
PAi Trust Company, Inc.	JP Morgan Mid Cap Growth R2	**	8 962
PAi Trust Company, Inc.	Lord Abbett and Company High Yield R2	**	602
PAi Trust Company, Inc.	Lord Abbett and Co Multi-Asset Income R2	**	16 616
PAi Trust Company, Inc.	Lord Abbett and Co Short Duration Inc R2	**	17 305
PAi Trust Company, Inc.	MainStay Balanced R2	**	137 265
PAi Trust Company, Inc.	Nationwide International Index R2	**	2 858
PAi Trust Company, Inc.	Principal SmallCap S&P 600 Index R2	**	2 143
Notes Receivable from Participants	Interest rate 5.25% with various due dates	**	1 622
			$ 507 964

**Cost omitted for participant directed investments.

See the Accompanying Independent Auditors' Report.

EMS 401(K) PLAN

SCHEDULE H, LINE 4i OF FORM 5500
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FOR PLAN YEAR ENDED DECEMBER 31, 2015

Employer Identification Number: 74-2452880
Plan Number: 001

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(c) Cost	(d) Current Value
PAi Trust Company, Inc.	American Funds 2015 Target Date Retire R2	**	$ 7 874
PAi Trust Company, Inc.	American Funds 2025 Target Date Retire R2	**	1 925
PAi Trust Company, Inc.	American Funds 2035 Target Date Retire R2	**	42 684
PAi Trust Company, Inc.	American Funds 2045 Target Date Retire R2	**	100 893
PAi Trust Company, Inc.	American Funds 2055 Target Date Retire R2	**	44 021
PAi Trust Company, Inc.	American Funds Amcap R2	**	3 317
PAi Trust Company, Inc.	American Funds Growth Fund R2	**	13 825
PAi Trust Company, Inc.	American Funds Growth & Income R2	**	6 827
PAi Trust Company, Inc.	American Funds Inv Co Am R2	**	1 650
PAi Trust Company, Inc.	American Funds New Econ R2	**	4 515
PAi Trust Company, Inc.	American Funds Sm Cap World R2	**	5 564
PAi Trust Company, Inc.	American Funds Washington Mutual R2	**	73 919
PAi Trust Company, Inc.	John Hancock Disciplined Value R2	**	4 865
PAi Trust Company, Inc.	JP Morgan Market Exp Enhanced Index R2	**	21 533
PAi Trust Company, Inc.	JP Morgan Mid Cap Growth R2	**	13 782
PAi Trust Company, Inc.	Lord Abbett and Company High Yield R2	**	584
PAi Trust Company, Inc.	Lord Abbett and Co Multi-Asset Income R2	**	15 974
PAi Trust Company, Inc.	Lord Abbett and Co Short Duration Inc R2	**	16 282
PAi Trust Company, Inc.	MainStay Balanced R2	**	218 054
PAi Trust Company, Inc.	Nationwide International Index R2	**	5 224
PAi Trust Company, Inc.	Oppenheimer Money Market Y	**	84
PAi Trust Company, Inc.	Principal Real Estate Securities R2	**	722
PAi Trust Company, Inc.	Principal SmallCap S&P 600 Index R2	**	3 534
			$ 607 652

**Cost omitted for participant directed investments.

See the Accompanying Independent Auditors' Report.