

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2015</div> 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>TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K)</u>	1b Three-digit plan number (PN) ▶	<div style="border: 1px solid black; padding: 2px; display: inline-block;">003</div>	
	1c Effective date of plan <u>01/01/1991</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>TESTAMERICA LABORATORIES, INC.</u> <u>6310 ROTHWAY DR</u> <u>HOUSTON, TX 77040</u>	2b Employer Identification Number (EIN) <u>23-2919996</u>	2c Plan Sponsor's telephone number <u>303-589-4013</u>	2d Business code (see instructions) <u>541380</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.	10/17/2016	JOE STEIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2016	JOE STEIN
	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 TESTAMERICA LABORATORIES, INC. 6310 ROTHWAY DR HOUSTON, TX 77040	3b Administrator's EIN 23-2919996
	3c Administrator's telephone number 303-589-4013
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 2915
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) 1901
a(2) Total number of active participants at the end of the plan year	6a(2) 1825
b Retired or separated participants receiving benefits.....	6b 1
c Other retired or separated participants entitled to future benefits.....	6c 1091
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 2917
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 2917
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 2710
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 75
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 3H 2T 2S 3J	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

<div><div>SCHEDULE A</div><div>(Form 5500)</div><div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection</div>
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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 TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K)	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 TESTAMERICA LABORATORIES, INC.		
D Employer Identification Number (EIN) 23-2919996		

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

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	040134	2917	01/01/2015	12/31/2015

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

(a) Total amount of commissions paid 0	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	26603561
5 Current value of plan's interest under this contract in separate accounts at year end	5	12305506

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

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

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

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

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

b Balance at the end of the previous year	7b	25490586
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c Additions: (1) Contributions deposited during the year	7c(1)	1113981	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	524148	
(4) Transferred from separate account	7c(4)	532870	
(5) Other (specify below)	7c(5)	4255496	

▶ **LOAN REPAYMENTS, TRANSFERS IN MISCELLANEOUS IN**

(6) Total additions	7c(6)	6426495
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d Total of balance and additions (add lines 7b and 7c(6))	7d	31917081
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2573175	
(2) Administration charge made by carrier	7e(2)	327	
(3) Transferred to separate account	7e(3)	199375	
(4) Other (specify below)	7e(4)	2540643	

▶ **LOAN INITIATIONS, TRANSFERS OUT MISCELLANEOUS OUT
FORFEITURES DEBITS**

(5) Total deductions	7e(5)	5313520
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	26603561
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K)	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 TESTAMERICA LABORATORIES, INC.	D Employer Identification Number (EIN) 23-2919996	

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
PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Enter name and EIN or address of person who provided you disclosure 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)

WELLS FARGO ADVISORS

34-1542819

(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?
27	NONE	78094	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PAUL HASTINGS, LLP

95-2209675

(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 29 40 49	NONE	12435	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 38 50	NONE	11446	Yes ☒ No ☐	Yes ☒ No ☐	0	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)

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(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 50 64	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0
(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.	
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	45.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2015 TO 12/31/2015 GUARANTEED INCOME FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2015 TO 12/31/2015 PRU JENN MID-CAP GRW Z	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: CROWE HORWATH LLP	b EIN: 35-0921680
c Position: ACCOUNTANT	
d Address: CROWE HORWATH LLP 144 N BROADWAY LEXINGTON, KY 40507	e Telephone: 859-252-6738

Explanation: DUE TO COST & FELT THAT THESE AUDITOR DOES A BETTER JOB AND MORE BROAD SERVICES

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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>TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K)</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>TESTAMERICA LABORATORIES, INC.</u>	D Employer Identification Number (EIN) <u>23-2919996</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: DRYDEN S & P 500 INDEX FUND

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN <u>06-1050034-123</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12305506</u>
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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)
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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)
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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)
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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)
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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)
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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)
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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
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
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
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
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)

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
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**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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 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 TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K)	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 TESTAMERICA LABORATORIES, INC.	D Employer Identification Number (EIN) 23-2919996	

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		53	0
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)			
(2) Participant contributions	1b(2)			
(3) Other.....	1b(3)			
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)			
(2) U.S. Government securities.....	1c(2)			
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)			
(B) All other.....	1c(3)(B)			
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)			
(B) Common	1c(4)(B)			
(5) Partnership/joint venture interests	1c(5)			
(6) Real estate (other than employer real property)	1c(6)			
(7) Loans (other than to participants)	1c(7)			
(8) Participant loans	1c(8)		2558232	2794594
(9) Value of interest in common/collective trusts.....	1c(9)			
(10) Value of interest in pooled separate accounts.....	1c(10)		13266847	12305506
(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)		117595879	111415268
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		25490586	26603561
(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	158911597	153118929

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	158911597	153118929
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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)	898591	
(B) Participants	2a(1)(B)	6259900	
(C) Others (including rollovers)	2a(1)(C)	1112572	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		8271063
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)	118945	
(F) Other	2b(1)(F)	524148	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		643093
(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)	2043534	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2043534
(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)	157597
(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)	-3053079
c Other income	2c	158669
d Total income. Add all income amounts in column (b) and enter total	2d	8220877

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

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	13870654	
(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)		13870654
f Corrective distributions (see instructions)	2f		22365
g Certain deemed distributions of participant loans (see instructions)	2g		16452
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	104074	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		104074
j Total expenses. Add all expense amounts in column (b) and enter total	2j		14013545

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-5792668
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: SIKICH LLP

(2) EIN: 36-3168081

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X		
e Was this plan covered by a fidelity bond?	X			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.				
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

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

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

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

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

Part V Trust Information

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

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

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

A Name of plan <u>TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K)</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TESTAMERICA LABORATORIES, INC.</u>	D Employer Identification Number (EIN) <u>23-2919996</u>

Part I	Distributions
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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>22-1211670</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)
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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.
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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): _____

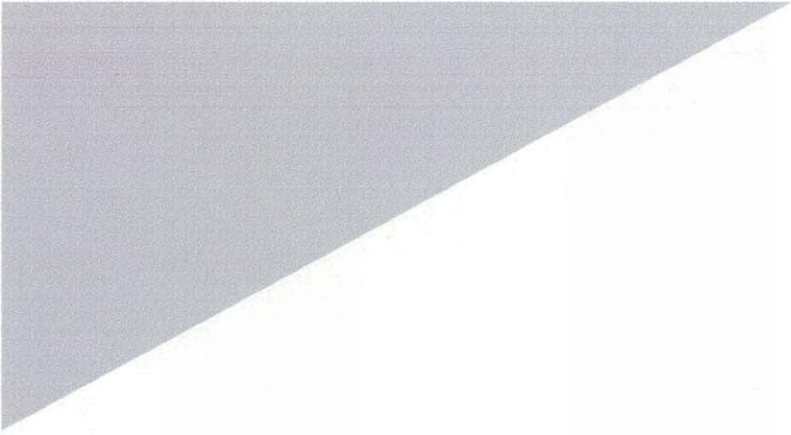
14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
	a The current year	14a	
	b The plan year immediately preceding the current plan year	14b	
	c The second preceding plan year	14c	
15	Enter the ratio of the number of 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
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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



TESTAMERICA ENVIRONMENTAL SERVICES, LLC

401(K) SAVINGS PLAN

December 31, 2015 and 2014

FINANCIAL STATEMENTS

AND SUPPLEMENTAL SCHEDULE



TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the
Testamerica Environmental Services, LLC 401(k) Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Testamerica Environmental Services, LLC 401(k) Savings Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2015, and the related statement of changes in net assets available for benefits for the year 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.

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. However, because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, 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 Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained a certification from the trustees as of and for the year ended December 31, 2015, that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, 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.

Prior Period Financial Statements

The financial statements as of December 31, 2014 were audited by predecessor auditors. 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 (ERISA), the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees of the Plan. Their report, dated October 14, 2015, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustees, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The predecessor auditor's report of those financial statements was dated prior to the Plan's adoption of ASU 2015-12, *Plan Accounting: Defined Contribution Pension Plans (Topic 962): (Part I) Fully Benefit-Responsive Investment Contracts and (Part II) Plan Investment Disclosures*.

Sikich LLP

October 14, 2016
Akron, OH

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Investments at fair value	\$ 123,720,774	\$ 130,862,779
Investments at contract value	<u>26,603,561</u>	<u>25,490,586</u>
Total investments	150,324,335	156,353,365
Receivables:		
Notes receivable from participants	<u>2,794,594</u>	<u>2,558,232</u>
Net assets available for benefits	<u><u>\$ 153,118,929</u></u>	<u><u>\$ 158,911,597</u></u>

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

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
for the years ended December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 2,348,673	\$ 2,139,133
Net appreciation in fair value of investments	<u>-</u>	<u>7,380,381</u>
Total investment income	<u>2,348,673</u>	<u>9,519,514</u>
Interest income on notes receivable from participants	<u>118,945</u>	<u>107,462</u>
Contributions:		
Employer contributions	949,794	889,756
Participant contributions	6,259,900	5,986,667
Rollover contributions	<u>1,112,572</u>	<u>689,050</u>
Total contributions	<u>8,322,266</u>	<u>7,565,473</u>
Total additions	<u>10,789,884</u>	<u>17,192,449</u>
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	2,518,540	-
Benefits paid to participants	13,959,938	16,868,941
Administrative expenses	<u>104,074</u>	<u>143,412</u>
Total deductions	<u>16,582,552</u>	<u>17,012,353</u>
Net increase (decrease) in net assets available for benefits	(5,792,668)	180,096
Net assets available for benefits, beginning of year	<u>158,911,597</u>	<u>158,731,501</u>
Net assets available for benefits, end of year	<u><u>\$ 153,118,929</u></u>	<u><u>\$ 158,911,597</u></u>

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

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

for the years ended December 31, 2015 and 2014

1. Description of the Plan:

The following description of the TestAmerica Environmental Services, LLC 401(K) Savings 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 plan covering substantially all employees of TestAmerica Environmental Services, LLC ("TA Environmental") (the "Plan Sponsor") and the entities listed below (collectively the "Company").

<u>Entity</u>	<u>Relationship to Company</u>
TestAmerica Holdings, Inc. ("TA Holdings")	Subsidiary (of TA Environmental)
EM Lab P&K, LLC ("EM Lab")	Subsidiary (of TA Holdings)
En Novative Technologies, Inc.	Subsidiary (of TA Holdings)
Aerotech Laboratories, Inc.	Subsidiary (of EM Lab)
TestAmerica Air Emission Corp.	Subsidiary (of TA Environmental)
TestAmerica Laboratories, Inc. ("TA Lab")	Subsidiary (of TA Holdings)
TestAmerica Drilling Corp.	Subsidiary (of TA Environmental)

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility – All employees, with the exception of temporary employees, who complete six months of service are eligible to participate in the Plan, if not a member of a union with which the Company has a collective bargaining agreement, a nonresident alien without any U.S. source income, a leased employee, an intern, or a foreign transferee from an affiliate company who is on temporary assignment and who remains covered by a foreign pension plan. Employees must complete twelve months of service and be employed at the Company on the last day of the Plan year to be eligible for any discretionary matching contributions made by the Company to the Plan. The Plan allows for automatic enrollment, whereby, an eligible employee shall automatically be enrolled to defer 3% of their eligible compensation on the 30th day following six months of service, unless otherwise elected.

Contributions – The amount of contributions for the Plan year is equal to the sum of the following:

- a) The amount of each participant's pre-tax salary deferral contribution is equal to between 1% and 80% of compensation, as defined by the Plan, as elected, up to the limitations established under the Internal Revenue Code (IRC).
- b) The Company may make a matching contribution based on a percentage of participant contributions, as determined each year by the Company's Board of Managers. For 2015 and 2014, the Company matched 20% of participant contributions up to a maximum of 2% of participant compensation.
- c) Participants may contribute to the Plan after-tax contributions between 1% and 15% of compensation, as defined by the Plan. After-tax contributions are not matched by the Company.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS, Continued for the years ended December 31, 2015 and 2014

1. Description of the Plan, Continued:

- d) The Board of Managers of the Company determines the amount of any employer discretionary profit sharing contribution. For a participant to receive the discretionary profit sharing contribution, they must have completed 1,000 hours of service during the Plan year and be employed on the last day of the plan year unless they retired, died or became disabled, in such plan year. All discretionary contributions are allocated to the accounts of all eligible participants in a pro rata manner. There were no discretionary contributions for 2015 or 2014.

The Plan allows participants who have attained the age of 50 by the end of the plan year to make catch-up contributions in accordance with the provisions of Code Section 414(v).

Participants may also contribute amounts rolled over from another qualified plan. Section 403 annuity programs, Section 457 plans maintained by tax-exempt entities and state and municipal governments, IRAs and after-tax contributions from other retirement programs.

Participant Accounts – Participant account balances are maintained to reflect each participant's interest in the Plan's funds. Participant account balances are increased by participant and Company contributions, an allocated share of interest and dividend income, and any net appreciation in the fair value of investments. Account balances are decreased by participant distributions, an allocated share of any plan expenses and any net depreciation in the fair value of investments.

Investment Options – Each participant may direct their contributions in any of the investment options available under the Plan. Changes in allocation of future contributions and transfers among funds of presently invested contributions are permitted pursuant to the Plan's provisions.

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus earnings thereon, is based on the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	20%
2	40%
3	60%
4	80%
5	100%

A participant is entitled to 100% of his or her account balance upon retirement, death or disability.

Payment of Benefits – A participant's account is distributed based on their election upon normal retirement (age 65), death, disability, or separation from service. The amount to which a participant is entitled is the benefit that can be provided from the participant's vested account. The form of payment under the Plan is a single, lump-sum payment. A participant can also receive an in-service withdrawal upon attainment of age 59-1/2, or upon proof of financial hardship.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

1. Description of the Plan, Continued:

Forfeitures – Forfeited non-vested accounts can be used to reduce future employer matching contributions and/or pay Plan expenses. Forfeited non-vested accounts available to reduce future employer matching contributions and/or pay Plan expenses totaled \$10,450 and \$12,108, at December 31, 2015 and 2014, respectively. During 2015, \$97,762 in forfeitures were used to reduce employer matching contributions. During 2014, \$26,000 in forfeitures were used to reduce employer matching contributions.

Notes Receivable From Participants – Participants may borrow from their vested accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested balance. The maximum term of a loan, other than for the purchase of a primary residence, is five years. For the purchase of a primary residence, the loan repayment period may be up to 20 years. The loans are secured by vested balance in the participant's account and bear interest at a reasonable rate, which has been determined by the plan sponsor to be the prime rate, as defined, plus 1%. There is a \$30 application fee, which is deducted from the participant's account. Principal and interest is paid ratably through payroll deductions.

Administrative Expenses – Certain administrative expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

2. Summary of Significant Accounting Policies:

Method of Accounting – The Plan's policy is to prepare its financial statements and supplemental schedule in accordance with the accrual basis of accounting generally accepted in the United States of America.

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

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 certain amounts and disclosures. While actual results could differ from those estimates, management does not expect those differences to be significant to the financial statements.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

2. **Summary of Significant Accounting Policies, Continued:**

New Accounting Pronouncements – In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. The Plan has elected to adopt Parts I and II early.

Investment Valuation and Income Recognition – The Plan's investments are valued by the trustees of the Plan's assets at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's administrative committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 7 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) includes the plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. 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.

Payment of Benefits – Benefits are recorded when paid.

Excess Contributions – Refunds of excess participant deferral contributions may be required to satisfy the relevant nondiscrimination provisions of the Plan. Such refunds are accrued as a liability and reduction in contributions in the Plan year in which the excess deferrals were made to the Plan.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

2. Summary of Significant Accounting Policies, Continued:

Subsequent Events – Subsequent events are events or transactions that occur after year end but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at year end, including the estimates inherent in the process of preparing financial statements (that is, recognized subsequent events), or provide evidence about conditions that did not exist at year end but arose after that date (that is, non-recognized subsequent events).

The Plan has evaluated subsequent events through October 14, 2016, which was the date that these financial statements were available for issuance, and determined that there were no significant non-recognized subsequent events through that date.

3. Trustees' Certification:

The following financial data included in the accompanying financial statements and supplemental schedule as of and for the years ended December 31, 2015 and 2014 has been certified to as complete and accurate by Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees of the Plan, and has not been audited by the independent auditors for the Plan: investments at fair value, investments at contract value, notes receivable from participants, dividends and interest, interest on notes receivable from participants, and net appreciation (depreciation) in fair value of investments.

4. 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 would become 100% vested in their employer contributions and earnings thereon. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may determine.

5. Risks and Uncertainties:

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits, statements of changes in net assets available for benefits and participants' individual account balances.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

6. Fully Benefit-Responsive Investment Contract:

The Plan holds a fully benefit-responsive annuity contract with Prudential Retirement Insurance and Annuity Company, one of the trustees. The contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. As of December 31, 2015 and 2014, the contract value of the fully benefit-responsive investment contract was \$26,603,561 and \$25,490,586, respectively.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 0%. The crediting rate is reviewed on a semi-annual basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

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

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include the following: (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreements without the consent of the issuer.

7. 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under Topic 820 are described as follows:

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

7. Fair Value Measurements, Continued:

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

Level 2 – Inputs to the valuation methodology other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: 1) quoted prices for similar assets or liabilities in active markets; 2) quoted prices for identical or similar assets or liabilities in inactive markets; 3) inputs other than quoted prices that are observable for the asset or liability; 4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset 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 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 daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the 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.

Pooled separate account: Investments in shares of pooled separate accounts held with an insurance company are stated at estimated fair market value and are valued by the insurance company based on the net asset value of shares held by the Plan at year end. The net asset value is determined by the insurance company based on the market value of the underlying investments held in the pooled fund.

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

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN**NOTES TO FINANCIAL STATEMENTS, Continued**
for the years ended December 31, 2015 and 2014

7. Fair Value Measurements, Continued:

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

	2015 <u>Level 1</u>	2014 <u>Level 1</u>
Mutual funds	\$ 111,415,268	\$ 117,595,932
Pooled separate account	<u>12,305,506</u>	<u>13,266,847</u>
Total investments at fair value	<u>\$ 123,720,774</u>	<u>\$ 130,862,779</u>

8. Related Party Transactions:

Certain plan investments and notes receivable from participants are managed by Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees and, therefore, these transactions qualify as party-in-interest. Certain employees of the Company provide administrative services to the Plan. These employees are not paid by the Plan for their services.

9. Income Tax Status:

The Plan obtained its latest determination letter on April 17, 2012, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The plan sponsor 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.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the 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, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

10. Reconciliation of Financial Statements to Form 5500:

The following is a reconciliation of the change in net assets for benefits for the year ended December 31, 2014, per the financial statements to the net income reported in the 2014 Form 5500:

Net increase in net assets available for benefits	
per the financial statements	\$ 180,096
Change in employer contributions receivable	3,220
Change in participant contributions receivable	<u>17,386</u>
Net income per the Form 5500	<u>\$ 200,702</u>

There were no reconciling items in the 2015 financial statements to the amounts reported in Form 5500.

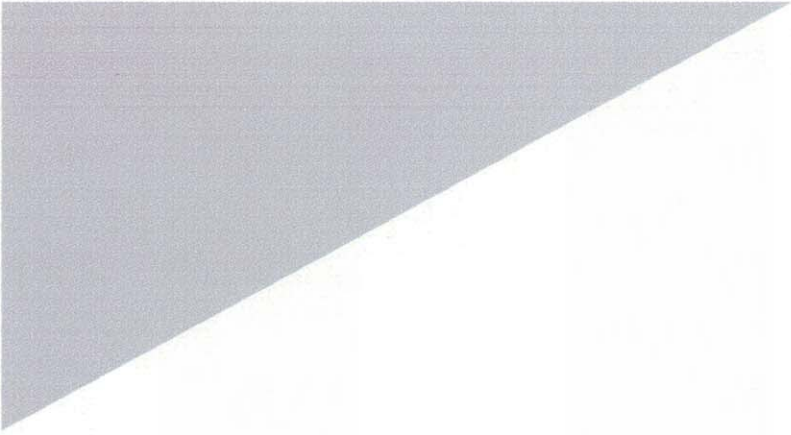
TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN
EIN: 23-2919996
PLAN NO. 003

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2015

(a) Party-In-Interest	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Fully Benefit Responsive Investment Contract			
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	#	\$ 26,603,561
	Pooled Separate Account			
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	#	12,305,506
	Mutual Funds			
*	Prudential	Prudential Jennison Mid Cap Growth Z Fund	#	3,434,203
	Goldman Sachs	Goldman Sachs Mid Cap Value A Fund	#	4,178,071
	Pioneer	Oak Ridge Small Cap Growth I Fund	#	5,513,275
	Allianz	Allianz NFJ Small Cap I Fund	#	5,788,104
	JP Morgan	JP Morgan Small Cap Equity A	#	4,028,444
	Invesco Van Kampen	Invesco Equity & Income Y Fund	#	8,506,057
	PIMCO	PIMCO Total Return Bond Admin Fund	#	12,686,206
	American Funds	American Europacific Growth Fund R5	#	13,545,489
	Ridgewood	RidgeWorth Funds Large Cap Value I Fund	#	12,385,477
	American Funds	Growth Fund of American Fund R5	#	24,853,677
	American Funds	Capital World Growth & Income Fund R5	#	10,318,863
	Vanguard	Vanguard Mid-Cap Value Index	#	2,427,469
	Vanguard	Vanguard Small-Cap Growth I	#	1,716,611
	Vanguard	Vanguard Balanced Index A	#	2,033,322
				111,415,268
	TOTAL INVESTMENTS PER FINANCIAL STATEMENTS			150,324,335
*	Participant loans	Interest rate range of 4.25% - 9.25%	#	2,794,594
	TOTAL INVESTMENTS PER FORM 5500			\$ 153,118,929

* Denotes a party-in-interest.

Investments are participant directed. Cost is not required to be reported.



TESTAMERICA ENVIRONMENTAL SERVICES, LLC

401(K) SAVINGS PLAN

December 31, 2015 and 2014

FINANCIAL STATEMENTS

AND SUPPLEMENTAL SCHEDULE



TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the
Testamerica Environmental Services, LLC 401(k) Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Testamerica Environmental Services, LLC 401(k) Savings Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2015, and the related statement of changes in net assets available for benefits for the year 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.

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. However, because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, 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 Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained a certification from the trustees as of and for the year ended December 31, 2015, that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, 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.

Prior Period Financial Statements

The financial statements as of December 31, 2014 were audited by predecessor auditors. 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 (ERISA), the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees of the Plan. Their report, dated October 14, 2015, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustees, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The predecessor auditor's report of those financial statements was dated prior to the Plan's adoption of ASU 2015-12, *Plan Accounting: Defined Contribution Pension Plans (Topic 962): (Part I) Fully Benefit-Responsive Investment Contracts and (Part II) Plan Investment Disclosures*.

Sikich LLP

October 14, 2016
Akron, OH

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Investments at fair value	\$ 123,720,774	\$ 130,862,779
Investments at contract value	<u>26,603,561</u>	<u>25,490,586</u>
Total investments	150,324,335	156,353,365
Receivables:		
Notes receivable from participants	<u>2,794,594</u>	<u>2,558,232</u>
Net assets available for benefits	<u><u>\$ 153,118,929</u></u>	<u><u>\$ 158,911,597</u></u>

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

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
for the years ended December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 2,348,673	\$ 2,139,133
Net appreciation in fair value of investments	<u>-</u>	<u>7,380,381</u>
Total investment income	<u>2,348,673</u>	<u>9,519,514</u>
Interest income on notes receivable from participants	<u>118,945</u>	<u>107,462</u>
Contributions:		
Employer contributions	949,794	889,756
Participant contributions	6,259,900	5,986,667
Rollover contributions	<u>1,112,572</u>	<u>689,050</u>
Total contributions	<u>8,322,266</u>	<u>7,565,473</u>
Total additions	<u>10,789,884</u>	<u>17,192,449</u>
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	2,518,540	-
Benefits paid to participants	13,959,938	16,868,941
Administrative expenses	<u>104,074</u>	<u>143,412</u>
Total deductions	<u>16,582,552</u>	<u>17,012,353</u>
Net increase (decrease) in net assets available for benefits	(5,792,668)	180,096
Net assets available for benefits, beginning of year	<u>158,911,597</u>	<u>158,731,501</u>
Net assets available for benefits, end of year	<u>\$ 153,118,929</u>	<u>\$ 158,911,597</u>

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

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

for the years ended December 31, 2015 and 2014

1. Description of the Plan:

The following description of the TestAmerica Environmental Services, LLC 401(K) Savings 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 plan covering substantially all employees of TestAmerica Environmental Services, LLC ("TA Environmental") (the "Plan Sponsor") and the entities listed below (collectively the "Company").

<u>Entity</u>	<u>Relationship to Company</u>
TestAmerica Holdings, Inc. ("TA Holdings")	Subsidiary (of TA Environmental)
EM Lab P&K, LLC ("EM Lab")	Subsidiary (of TA Holdings)
En Novative Technologies, Inc.	Subsidiary (of TA Holdings)
Aerotech Laboratories, Inc.	Subsidiary (of EM Lab)
TestAmerica Air Emission Corp.	Subsidiary (of TA Environmental)
TestAmerica Laboratories, Inc. ("TA Lab")	Subsidiary (of TA Holdings)
TestAmerica Drilling Corp.	Subsidiary (of TA Environmental)

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility – All employees, with the exception of temporary employees, who complete six months of service are eligible to participate in the Plan, if not a member of a union with which the Company has a collective bargaining agreement, a nonresident alien without any U.S. source income, a leased employee, an intern, or a foreign transferee from an affiliate company who is on temporary assignment and who remains covered by a foreign pension plan. Employees must complete twelve months of service and be employed at the Company on the last day of the Plan year to be eligible for any discretionary matching contributions made by the Company to the Plan. The Plan allows for automatic enrollment, whereby, an eligible employee shall automatically be enrolled to defer 3% of their eligible compensation on the 30th day following six months of service, unless otherwise elected.

Contributions – The amount of contributions for the Plan year is equal to the sum of the following:

- a) The amount of each participant's pre-tax salary deferral contribution is equal to between 1% and 80% of compensation, as defined by the Plan, as elected, up to the limitations established under the Internal Revenue Code (IRC).
- b) The Company may make a matching contribution based on a percentage of participant contributions, as determined each year by the Company's Board of Managers. For 2015 and 2014, the Company matched 20% of participant contributions up to a maximum of 2% of participant compensation.
- c) Participants may contribute to the Plan after-tax contributions between 1% and 15% of compensation, as defined by the Plan. After-tax contributions are not matched by the Company.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS, Continued for the years ended December 31, 2015 and 2014

1. Description of the Plan, Continued:

- d) The Board of Managers of the Company determines the amount of any employer discretionary profit sharing contribution. For a participant to receive the discretionary profit sharing contribution, they must have completed 1,000 hours of service during the Plan year and be employed on the last day of the plan year unless they retired, died or became disabled, in such plan year. All discretionary contributions are allocated to the accounts of all eligible participants in a pro rata manner. There were no discretionary contributions for 2015 or 2014.

The Plan allows participants who have attained the age of 50 by the end of the plan year to make catch-up contributions in accordance with the provisions of Code Section 414(v).

Participants may also contribute amounts rolled over from another qualified plan. Section 403 annuity programs, Section 457 plans maintained by tax-exempt entities and state and municipal governments, IRAs and after-tax contributions from other retirement programs.

Participant Accounts – Participant account balances are maintained to reflect each participant's interest in the Plan's funds. Participant account balances are increased by participant and Company contributions, an allocated share of interest and dividend income, and any net appreciation in the fair value of investments. Account balances are decreased by participant distributions, an allocated share of any plan expenses and any net depreciation in the fair value of investments.

Investment Options – Each participant may direct their contributions in any of the investment options available under the Plan. Changes in allocation of future contributions and transfers among funds of presently invested contributions are permitted pursuant to the Plan's provisions.

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus earnings thereon, is based on the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	20%
2	40%
3	60%
4	80%
5	100%

A participant is entitled to 100% of his or her account balance upon retirement, death or disability.

Payment of Benefits – A participant's account is distributed based on their election upon normal retirement (age 65), death, disability, or separation from service. The amount to which a participant is entitled is the benefit that can be provided from the participant's vested account. The form of payment under the Plan is a single, lump-sum payment. A participant can also receive an in-service withdrawal upon attainment of age 59-1/2, or upon proof of financial hardship.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

1. Description of the Plan, Continued:

Forfeitures – Forfeited non-vested accounts can be used to reduce future employer matching contributions and/or pay Plan expenses. Forfeited non-vested accounts available to reduce future employer matching contributions and/or pay Plan expenses totaled \$10,450 and \$12,108, at December 31, 2015 and 2014, respectively. During 2015, \$97,762 in forfeitures were used to reduce employer matching contributions. During 2014, \$26,000 in forfeitures were used to reduce employer matching contributions.

Notes Receivable From Participants – Participants may borrow from their vested accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested balance. The maximum term of a loan, other than for the purchase of a primary residence, is five years. For the purchase of a primary residence, the loan repayment period may be up to 20 years. The loans are secured by vested balance in the participant's account and bear interest at a reasonable rate, which has been determined by the plan sponsor to be the prime rate, as defined, plus 1%. There is a \$30 application fee, which is deducted from the participant's account. Principal and interest is paid ratably through payroll deductions.

Administrative Expenses – Certain administrative expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

2. Summary of Significant Accounting Policies:

Method of Accounting – The Plan's policy is to prepare its financial statements and supplemental schedule in accordance with the accrual basis of accounting generally accepted in the United States of America.

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

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 certain amounts and disclosures. While actual results could differ from those estimates, management does not expect those differences to be significant to the financial statements.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

2. **Summary of Significant Accounting Policies, Continued:**

New Accounting Pronouncements – In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. The Plan has elected to adopt Parts I and II early.

Investment Valuation and Income Recognition – The Plan's investments are valued by the trustees of the Plan's assets at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's administrative committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 7 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) includes the plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. 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.

Payment of Benefits – Benefits are recorded when paid.

Excess Contributions – Refunds of excess participant deferral contributions may be required to satisfy the relevant nondiscrimination provisions of the Plan. Such refunds are accrued as a liability and reduction in contributions in the Plan year in which the excess deferrals were made to the Plan.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

2. Summary of Significant Accounting Policies, Continued:

Subsequent Events – Subsequent events are events or transactions that occur after year end but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at year end, including the estimates inherent in the process of preparing financial statements (that is, recognized subsequent events), or provide evidence about conditions that did not exist at year end but arose after that date (that is, non-recognized subsequent events).

The Plan has evaluated subsequent events through October 14, 2016, which was the date that these financial statements were available for issuance, and determined that there were no significant non-recognized subsequent events through that date.

3. Trustees' Certification:

The following financial data included in the accompanying financial statements and supplemental schedule as of and for the years ended December 31, 2015 and 2014 has been certified to as complete and accurate by Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees of the Plan, and has not been audited by the independent auditors for the Plan: investments at fair value, investments at contract value, notes receivable from participants, dividends and interest, interest on notes receivable from participants, and net appreciation (depreciation) in fair value of investments.

4. 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 would become 100% vested in their employer contributions and earnings thereon. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may determine.

5. Risks and Uncertainties:

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits, statements of changes in net assets available for benefits and participants' individual account balances.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

6. Fully Benefit-Responsive Investment Contract:

The Plan holds a fully benefit-responsive annuity contract with Prudential Retirement Insurance and Annuity Company, one of the trustees. The contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. As of December 31, 2015 and 2014, the contract value of the fully benefit-responsive investment contract was \$26,603,561 and \$25,490,586, respectively.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 0%. The crediting rate is reviewed on a semi-annual basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

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

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include the following: (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreements without the consent of the issuer.

7. 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under Topic 820 are described as follows:

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

7. Fair Value Measurements, Continued:

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

Level 2 – Inputs to the valuation methodology other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: 1) quoted prices for similar assets or liabilities in active markets; 2) quoted prices for identical or similar assets or liabilities in inactive markets; 3) inputs other than quoted prices that are observable for the asset or liability; 4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset 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 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 daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the 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.

Pooled separate account: Investments in shares of pooled separate accounts held with an insurance company are stated at estimated fair market value and are valued by the insurance company based on the net asset value of shares held by the Plan at year end. The net asset value is determined by the insurance company based on the market value of the underlying investments held in the pooled fund.

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

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

7. Fair Value Measurements, Continued:

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

	2015 <u>Level 1</u>	2014 <u>Level 1</u>
Mutual funds	\$ 111,415,268	\$ 117,595,932
Pooled separate account	<u>12,305,506</u>	<u>13,266,847</u>
Total investments at fair value	<u>\$ 123,720,774</u>	<u>\$ 130,862,779</u>

8. Related Party Transactions:

Certain plan investments and notes receivable from participants are managed by Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees and, therefore, these transactions qualify as party-in-interest. Certain employees of the Company provide administrative services to the Plan. These employees are not paid by the Plan for their services.

9. Income Tax Status:

The Plan obtained its latest determination letter on April 17, 2012, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The plan sponsor 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.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the 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, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

10. Reconciliation of Financial Statements to Form 5500:

The following is a reconciliation of the change in net assets for benefits for the year ended December 31, 2014, per the financial statements to the net income reported in the 2014 Form 5500:

Net increase in net assets available for benefits	
per the financial statements	\$ 180,096
Change in employer contributions receivable	3,220
Change in participant contributions receivable	<u>17,386</u>
Net income per the Form 5500	<u>\$ 200,702</u>

There were no reconciling items in the 2015 financial statements to the amounts reported in Form 5500.

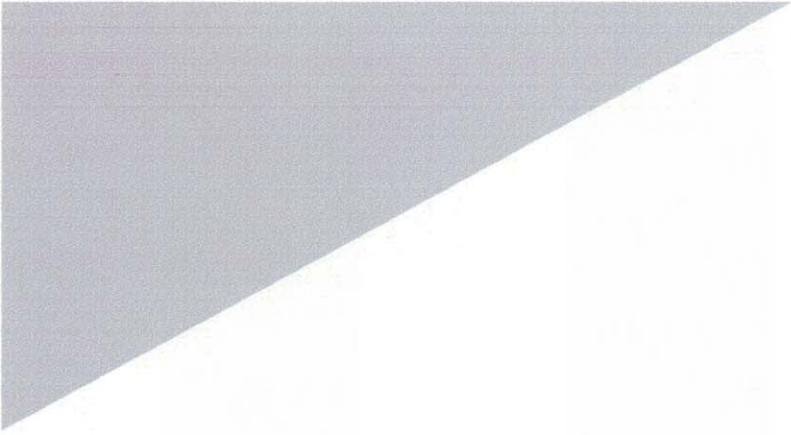
TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN
EIN: 23-2919996
PLAN NO. 003

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2015

(a) Party-In-Interest	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Fully Benefit Responsive Investment Contract			
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	#	\$ 26,603,561
	Pooled Separate Account			
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	#	12,305,506
	Mutual Funds			
*	Prudential	Prudential Jennison Mid Cap Growth Z Fund	#	3,434,203
	Goldman Sachs	Goldman Sachs Mid Cap Value A Fund	#	4,178,071
	Pioneer	Oak Ridge Small Cap Growth I Fund	#	5,513,275
	Allianz	Allianz NFJ Small Cap I Fund	#	5,788,104
	JP Morgan	JP Morgan Small Cap Equity A	#	4,028,444
	Invesco Van Kampen	Invesco Equity & Income Y Fund	#	8,506,057
	PIMCO	PIMCO Total Return Bond Admin Fund	#	12,686,206
	American Funds	American Europacific Growth Fund R5	#	13,545,489
	Ridgewood	RidgeWorth Funds Large Cap Value I Fund	#	12,385,477
	American Funds	Growth Fund of American Fund R5	#	24,853,677
	American Funds	Capital World Growth & Income Fund R5	#	10,318,863
	Vanguard	Vanguard Mid-Cap Value Index	#	2,427,469
	Vanguard	Vanguard Small-Cap Growth I	#	1,716,611
	Vanguard	Vanguard Balanced Index A	#	2,033,322
				111,415,268
	TOTAL INVESTMENTS PER FINANCIAL STATEMENTS			150,324,335
*	Participant loans	Interest rate range of 4.25% - 9.25%	#	2,794,594
	TOTAL INVESTMENTS PER FORM 5500			\$ 153,118,929

* Denotes a party-in-interest.

Investments are participant directed. Cost is not required to be reported.



TESTAMERICA ENVIRONMENTAL SERVICES, LLC

401(K) SAVINGS PLAN

December 31, 2015 and 2014

FINANCIAL STATEMENTS

AND SUPPLEMENTAL SCHEDULE



TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

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Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the
Testamerica Environmental Services, LLC 401(k) Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Testamerica Environmental Services, LLC 401(k) Savings Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2015, and the related statement of changes in net assets available for benefits for the year 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.

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. However, because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, 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 Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained a certification from the trustees as of and for the year ended December 31, 2015, that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, 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.

Prior Period Financial Statements

The financial statements as of December 31, 2014 were audited by predecessor auditors. 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 (ERISA), the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees of the Plan. Their report, dated October 14, 2015, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustees, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The predecessor auditor's report of those financial statements was dated prior to the Plan's adoption of ASU 2015-12, *Plan Accounting: Defined Contribution Pension Plans (Topic 962): (Part I) Fully Benefit-Responsive Investment Contracts and (Part II) Plan Investment Disclosures*.

Sikich LLP

October 14, 2016
Akron, OH

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Investments at fair value	\$ 123,720,774	\$ 130,862,779
Investments at contract value	<u>26,603,561</u>	<u>25,490,586</u>
Total investments	150,324,335	156,353,365
Receivables:		
Notes receivable from participants	<u>2,794,594</u>	<u>2,558,232</u>
Net assets available for benefits	<u><u>\$ 153,118,929</u></u>	<u><u>\$ 158,911,597</u></u>

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

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
for the years ended December 31, 2015 and 2014**

	2015	2014
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 2,348,673	\$ 2,139,133
Net appreciation in fair value of investments	<u>-</u>	<u>7,380,381</u>
Total investment income	<u>2,348,673</u>	<u>9,519,514</u>
Interest income on notes receivable from participants	<u>118,945</u>	<u>107,462</u>
Contributions:		
Employer contributions	949,794	889,756
Participant contributions	6,259,900	5,986,667
Rollover contributions	<u>1,112,572</u>	<u>689,050</u>
Total contributions	<u>8,322,266</u>	<u>7,565,473</u>
Total additions	<u>10,789,884</u>	<u>17,192,449</u>
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	2,518,540	-
Benefits paid to participants	13,959,938	16,868,941
Administrative expenses	<u>104,074</u>	<u>143,412</u>
Total deductions	<u>16,582,552</u>	<u>17,012,353</u>
Net increase (decrease) in net assets available for benefits	(5,792,668)	180,096
Net assets available for benefits, beginning of year	<u>158,911,597</u>	<u>158,731,501</u>
Net assets available for benefits, end of year	<u><u>\$ 153,118,929</u></u>	<u><u>\$ 158,911,597</u></u>

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

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

for the years ended December 31, 2015 and 2014

1. Description of the Plan:

The following description of the TestAmerica Environmental Services, LLC 401(K) Savings 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 plan covering substantially all employees of TestAmerica Environmental Services, LLC ("TA Environmental") (the "Plan Sponsor") and the entities listed below (collectively the "Company").

<u>Entity</u>	<u>Relationship to Company</u>
TestAmerica Holdings, Inc. ("TA Holdings")	Subsidiary (of TA Environmental)
EM Lab P&K, LLC ("EM Lab")	Subsidiary (of TA Holdings)
En Novative Technologies, Inc.	Subsidiary (of TA Holdings)
Aerotech Laboratories, Inc.	Subsidiary (of EM Lab)
TestAmerica Air Emission Corp.	Subsidiary (of TA Environmental)
TestAmerica Laboratories, Inc. ("TA Lab")	Subsidiary (of TA Holdings)
TestAmerica Drilling Corp.	Subsidiary (of TA Environmental)

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility – All employees, with the exception of temporary employees, who complete six months of service are eligible to participate in the Plan, if not a member of a union with which the Company has a collective bargaining agreement, a nonresident alien without any U.S. source income, a leased employee, an intern, or a foreign transferee from an affiliate company who is on temporary assignment and who remains covered by a foreign pension plan. Employees must complete twelve months of service and be employed at the Company on the last day of the Plan year to be eligible for any discretionary matching contributions made by the Company to the Plan. The Plan allows for automatic enrollment, whereby, an eligible employee shall automatically be enrolled to defer 3% of their eligible compensation on the 30th day following six months of service, unless otherwise elected.

Contributions – The amount of contributions for the Plan year is equal to the sum of the following:

- a) The amount of each participant's pre-tax salary deferral contribution is equal to between 1% and 80% of compensation, as defined by the Plan, as elected, up to the limitations established under the Internal Revenue Code (IRC).
- b) The Company may make a matching contribution based on a percentage of participant contributions, as determined each year by the Company's Board of Managers. For 2015 and 2014, the Company matched 20% of participant contributions up to a maximum of 2% of participant compensation.
- c) Participants may contribute to the Plan after-tax contributions between 1% and 15% of compensation, as defined by the Plan. After-tax contributions are not matched by the Company.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS, Continued for the years ended December 31, 2015 and 2014

1. Description of the Plan, Continued:

- d) The Board of Managers of the Company determines the amount of any employer discretionary profit sharing contribution. For a participant to receive the discretionary profit sharing contribution, they must have completed 1,000 hours of service during the Plan year and be employed on the last day of the plan year unless they retired, died or became disabled, in such plan year. All discretionary contributions are allocated to the accounts of all eligible participants in a pro rata manner. There were no discretionary contributions for 2015 or 2014.

The Plan allows participants who have attained the age of 50 by the end of the plan year to make catch-up contributions in accordance with the provisions of Code Section 414(v).

Participants may also contribute amounts rolled over from another qualified plan. Section 403 annuity programs, Section 457 plans maintained by tax-exempt entities and state and municipal governments, IRAs and after-tax contributions from other retirement programs.

Participant Accounts – Participant account balances are maintained to reflect each participant's interest in the Plan's funds. Participant account balances are increased by participant and Company contributions, an allocated share of interest and dividend income, and any net appreciation in the fair value of investments. Account balances are decreased by participant distributions, an allocated share of any plan expenses and any net depreciation in the fair value of investments.

Investment Options – Each participant may direct their contributions in any of the investment options available under the Plan. Changes in allocation of future contributions and transfers among funds of presently invested contributions are permitted pursuant to the Plan's provisions.

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus earnings thereon, is based on the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	20%
2	40%
3	60%
4	80%
5	100%

A participant is entitled to 100% of his or her account balance upon retirement, death or disability.

Payment of Benefits – A participant's account is distributed based on their election upon normal retirement (age 65), death, disability, or separation from service. The amount to which a participant is entitled is the benefit that can be provided from the participant's vested account. The form of payment under the Plan is a single, lump-sum payment. A participant can also receive an in-service withdrawal upon attainment of age 59-1/2, or upon proof of financial hardship.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

1. Description of the Plan, Continued:

Forfeitures – Forfeited non-vested accounts can be used to reduce future employer matching contributions and/or pay Plan expenses. Forfeited non-vested accounts available to reduce future employer matching contributions and/or pay Plan expenses totaled \$10,450 and \$12,108, at December 31, 2015 and 2014, respectively. During 2015, \$97,762 in forfeitures were used to reduce employer matching contributions. During 2014, \$26,000 in forfeitures were used to reduce employer matching contributions.

Notes Receivable From Participants – Participants may borrow from their vested accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested balance. The maximum term of a loan, other than for the purchase of a primary residence, is five years. For the purchase of a primary residence, the loan repayment period may be up to 20 years. The loans are secured by vested balance in the participant's account and bear interest at a reasonable rate, which has been determined by the plan sponsor to be the prime rate, as defined, plus 1%. There is a \$30 application fee, which is deducted from the participant's account. Principal and interest is paid ratably through payroll deductions.

Administrative Expenses – Certain administrative expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

2. Summary of Significant Accounting Policies:

Method of Accounting – The Plan's policy is to prepare its financial statements and supplemental schedule in accordance with the accrual basis of accounting generally accepted in the United States of America.

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

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 certain amounts and disclosures. While actual results could differ from those estimates, management does not expect those differences to be significant to the financial statements.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

2. **Summary of Significant Accounting Policies, Continued:**

New Accounting Pronouncements – In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. The Plan has elected to adopt Parts I and II early.

Investment Valuation and Income Recognition – The Plan's investments are valued by the trustees of the Plan's assets at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's administrative committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 7 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) includes the plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. 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.

Payment of Benefits – Benefits are recorded when paid.

Excess Contributions – Refunds of excess participant deferral contributions may be required to satisfy the relevant nondiscrimination provisions of the Plan. Such refunds are accrued as a liability and reduction in contributions in the Plan year in which the excess deferrals were made to the Plan.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

2. Summary of Significant Accounting Policies, Continued:

Subsequent Events – Subsequent events are events or transactions that occur after year end but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at year end, including the estimates inherent in the process of preparing financial statements (that is, recognized subsequent events), or provide evidence about conditions that did not exist at year end but arose after that date (that is, non-recognized subsequent events).

The Plan has evaluated subsequent events through October 14, 2016, which was the date that these financial statements were available for issuance, and determined that there were no significant non-recognized subsequent events through that date.

3. Trustees' Certification:

The following financial data included in the accompanying financial statements and supplemental schedule as of and for the years ended December 31, 2015 and 2014 has been certified to as complete and accurate by Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees of the Plan, and has not been audited by the independent auditors for the Plan: investments at fair value, investments at contract value, notes receivable from participants, dividends and interest, interest on notes receivable from participants, and net appreciation (depreciation) in fair value of investments.

4. 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 would become 100% vested in their employer contributions and earnings thereon. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may determine.

5. Risks and Uncertainties:

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits, statements of changes in net assets available for benefits and participants' individual account balances.

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

6. Fully Benefit-Responsive Investment Contract:

The Plan holds a fully benefit-responsive annuity contract with Prudential Retirement Insurance and Annuity Company, one of the trustees. The contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. As of December 31, 2015 and 2014, the contract value of the fully benefit-responsive investment contract was \$26,603,561 and \$25,490,586, respectively.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 0%. The crediting rate is reviewed on a semi-annual basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

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

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include the following: (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreements without the consent of the issuer.

7. 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under Topic 820 are described as follows:

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

7. Fair Value Measurements, Continued:

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

Level 2 – Inputs to the valuation methodology other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: 1) quoted prices for similar assets or liabilities in active markets; 2) quoted prices for identical or similar assets or liabilities in inactive markets; 3) inputs other than quoted prices that are observable for the asset or liability; 4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset 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 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 daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the 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.

Pooled separate account: Investments in shares of pooled separate accounts held with an insurance company are stated at estimated fair market value and are valued by the insurance company based on the net asset value of shares held by the Plan at year end. The net asset value is determined by the insurance company based on the market value of the underlying investments held in the pooled fund.

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

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

7. Fair Value Measurements, Continued:

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

	2015 <u>Level 1</u>	2014 <u>Level 1</u>
Mutual funds	\$ 111,415,268	\$ 117,595,932
Pooled separate account	<u>12,305,506</u>	<u>13,266,847</u>
Total investments at fair value	<u>\$ 123,720,774</u>	<u>\$ 130,862,779</u>

8. Related Party Transactions:

Certain plan investments and notes receivable from participants are managed by Prudential Bank & Trust, F.S.B. and Prudential Retirement Insurance and Annuity Company, the trustees and, therefore, these transactions qualify as party-in-interest. Certain employees of the Company provide administrative services to the Plan. These employees are not paid by the Plan for their services.

9. Income Tax Status:

The Plan obtained its latest determination letter on April 17, 2012, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The plan sponsor 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.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the 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, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS, Continued
for the years ended December 31, 2015 and 2014

10. Reconciliation of Financial Statements to Form 5500:

The following is a reconciliation of the change in net assets for benefits for the year ended December 31, 2014, per the financial statements to the net income reported in the 2014 Form 5500:

Net increase in net assets available for benefits	
per the financial statements	\$ 180,096
Change in employer contributions receivable	3,220
Change in participant contributions receivable	<u>17,386</u>
Net income per the Form 5500	<u>\$ 200,702</u>

There were no reconciling items in the 2015 financial statements to the amounts reported in Form 5500.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN
EIN: 23-2919996
PLAN NO. 003

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2015

(a) Party-In-Interest	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Fully Benefit Responsive Investment Contract			
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	#	\$ 26,603,561
	Pooled Separate Account			
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	#	12,305,506
	Mutual Funds			
*	Prudential	Prudential Jennison Mid Cap Growth Z Fund	#	3,434,203
	Goldman Sachs	Goldman Sachs Mid Cap Value A Fund	#	4,178,071
	Pioneer	Oak Ridge Small Cap Growth I Fund	#	5,513,275
	Allianz	Allianz NFJ Small Cap I Fund	#	5,788,104
	JP Morgan	JP Morgan Small Cap Equity A	#	4,028,444
	Invesco Van Kampen	Invesco Equity & Income Y Fund	#	8,506,057
	PIMCO	PIMCO Total Return Bond Admin Fund	#	12,686,206
	American Funds	American Europacific Growth Fund R5	#	13,545,489
	Ridgewood	RidgeWorth Funds Large Cap Value I Fund	#	12,385,477
	American Funds	Growth Fund of American Fund R5	#	24,853,677
	American Funds	Capital World Growth & Income Fund R5	#	10,318,863
	Vanguard	Vanguard Mid-Cap Value Index	#	2,427,469
	Vanguard	Vanguard Small-Cap Growth I	#	1,716,611
	Vanguard	Vanguard Balanced Index A	#	2,033,322
				111,415,268
	TOTAL INVESTMENTS PER FINANCIAL STATEMENTS			150,324,335
*	Participant loans	Interest rate range of 4.25% - 9.25%	#	2,794,594
	TOTAL INVESTMENTS PER FORM 5500			\$ 153,118,929

* Denotes a party-in-interest.

Investments are participant directed. Cost is not required to be reported.