

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>	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 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <div style="font-size: 24pt; font-weight: bold;">2016</div> This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</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.)	
	☐ a single-employer plan ☐ the first return/report ☐ an amended return/report	☐ a DFE (specify) _____ ☐ the final 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 ☐ special extension (enter description)	☐ automatic extension ☐ the DFVC program

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>DCS 401(K) MEP SOLUTION</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
		1c	Effective date of plan <u>01/01/2012</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>DORSA CONSULTING SERVICES, INC.</u> <u>P. O. BOX 1967</u> <u>WOODSTOCK, GA 30188</u>		
		2b	Employer Identification Number (EIN) <u>26-4614358</u>
		2c	Plan Sponsor's telephone number <u>800-361-4635</u>
		2d	Business code (see instructions) <u>611000</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.	10/05/2017	JOHN MCCRARY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name MEP SPONSOR, INC.		4b EIN 45-2628185	
5 Total number of participants at the beginning of the plan year		4c PN 001	
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).		5 1758	
a(1) Total number of active participants at the beginning of the plan year.....		6a(1) 1256	
a(2) Total number of active participants at the end of the plan year		6a(2) 1854	
b Retired or separated participants receiving benefits.....		6b 0	
c Other retired or separated participants entitled to future benefits		6c 532	
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 2386	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0	
f Total. Add lines 6d and 6e		6f 2386	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 1056	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 102	
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 2J 2K 3D 2F 2G 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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)

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 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance 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. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> 2016 <hr/> This Form is Open to Public Inspection
--	---	---

For calendar plan year 2016 or fiscal plan year beginning **01/01/2016** and ending **12/31/2016**

A Name of plan DCS 401(K) MEP SOLUTION	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 DORSA CONSULTING SERVICES, INC.	D Employer Identification Number (EIN) 26-4614358	

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.
---------------	---

1 Coverage Information:

(a) Name of insurance carrier
HARTFORD LIFE INSURANCE 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
06-0974148	88072	MEP	1046	01/01/2016	12/31/2016

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	(b) Total amount of fees paid
66321	10118

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

BROWN & BROWN INC. **1051 DEERWOOD PK BLVD STE 100**
JACKSONVILLE, FL 32256-0566

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
20304	0	SALES/MARKETING	3

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

JJB HILLIARD W L LYONS LLC **P.O. BOX 32760**
LOUISVILLE, KY 40232

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12772	0	SALES/MARKETING	3

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

USB FINANCIAL SERVICES

610 S. BRYANT
SAN ANGELO, TX 76904

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12266	0	SALES/MARKETING	3

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

DCS RETIREMENT GROUP, INC.

3985 STEVE REYNOLDS BLVD.
BUILDING B, SUITE A
NORCROSS, GA 30093

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	9657	TPA ADMINISTRATION	5

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

C E S INS. AGENCY INC.

319 SOUTHBRIDGE ST. STE 310
AUBURN, NJ 08534

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
5555	0	SALES/MARKETING	3

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

MERRILL LYNCH LIFE AGENCY

1400 MERRILL LYNCH DR. BANK OF AMER
PENNINGTON, NJ 08534

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4626	461	SALES/MARKETING	3

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

S & S MARKETING OF CENTRAL FLORIDA

4572 OLD CARRIAGE TRAIL
OVIEDO, FL 32765

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4140	0	SALES/MARKETING	3

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

WOODBURY FINANCIAL SVCS INC.

P.O. BOX 64284
ST. PAUL, MN 55164

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2992	0	SALES/MARKETING	3

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

DEE VANSCHOICK JR.

P.O. BOX 1286
MONTGOMERY, TX 77356

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2043	0	SALES/MARKETING	3

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

HUB INTERNATIONAL

3510 N. CAUSEWAY BLVD. STE. 300
METAIRIE, LA 70002

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1623	0	SALES/MARKETING	3

(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	

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	2137935
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	17355721

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

b Premiums paid to carrier	6b	148184
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	6d	
Specify nature of costs ▶		

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 ▶ GROUP ANNUITY CONTRACT

b Balance at the end of the previous year	7b	1873536
--	-----------	---------

c Additions: (1) Contributions deposited during the year	7c(1)	122177
(2) Dividends and credits.....	7c(2)	886
(3) Interest credited during the year.....	7c(3)	51667
(4) Transferred from separate account	7c(4)	1078534
(5) Other (specify below)	7c(5)	43191

▶ ACQUISITIONS, LOAN PAYMENTS

(6) Total additions	7c(6)	1296455
---------------------------	--------------	---------

d Total of balance and additions (add lines 7b and 7c(6))	7d	3169991
---	-----------	---------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	872575
(2) Administration charge made by carrier.....	7e(2)	2479
(3) Transferred to separate account	7e(3)	1010
(4) Other (specify below)	7e(4)	155992

▶ LOAN W/D

(5) Total deductions	7e(5)	1032056
----------------------------	--------------	---------

f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	2137935
--	-----------	---------

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)	0
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)	0
(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)	0
(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. Specify nature of costs.	10b	

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <div style="text-align: center; font-size: 1.2em;">2016</div> This Form is Open to Public Inspection.
--	--	---

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan DCS 401(K) MEP SOLUTION	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 DORSA CONSULTING SERVICES, INC.	D Employer Identification Number (EIN) 26-4614358

Part I	Service Provider Information (see instructions)
---------------	--

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

DCS RETIREMENT GROUP, INC.

805 LAMBERT RD. NE, SUITE A
ATLANTA, GA 30324

45-0645799

(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?
17	THIRD PARTY ADMIN	23294	Yes ☒ No ☐	Yes ☒ No ☐	9334	Yes ☒ No ☐

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

BROWN AND BROWN INC.

6767 N. WICKHAM RD.
MELBOURNE, FL 32940

59-0864469

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 28 33 52	FINANCIAL ADVISOR	0	Yes ☒ No ☐	Yes ☒ No ☐	20304	Yes ☒ No ☐

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

JJB HILLARD WL LYONS LLC

P.O. BOX 32760
LOUISVILLE, KY 40232

26-2333067

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 28 33 52	FINANCIAL ADVISOR	0	Yes ☒ No ☐	Yes ☒ No ☐	12772	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)

UBS FINANCIAL SVCS. INS. AGENCY

610 S. BRYANT
SAN ANGELO, TX 76904

51-0120742

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 28 33 52	FINANCIAL ADVISOR	0	Yes ☒ No ☐	Yes ☒ No ☐	10328	Yes ☒ No ☐

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

CES INSURANCE AGENCY, INC.

319 SOUTHBRIDGE ST. STE. 310
AUBURN, MA 01501

04-2865307

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 28 33 52	FINANCIAL ADVISOR	0	Yes ☒ No ☐	Yes ☒ No ☐	5555	Yes ☒ No ☐

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

MASS MUTUAL LIFE INSURANCE CO.

04-1590850

(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 23 37 38 50 54 55 59 60 62 63 64 65 66 99	NONE	4154	Yes ☒ No ☐	Yes ☒ No ☐	832	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
MASS MUTUAL	15 23 37 38 50 54 56 59 60 62 63 64 65 66 99	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.	
MASS MUTUAL 04-1590850	FORMULA USED (SEE ATTACHED)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection.

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>DCS 401(K) MEP SOLUTION</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>DORSA CONSULTING SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>26-4614358</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)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SEPARATE ACCOUNT 401</u>		
b Name of sponsor of entity listed in (a): <u>HARTFORD LIFE INSURANCE COMPANY</u>		
c EIN-PN <u>06-0974148-000</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>17198846</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SEPARATE ACCOUNT 401</u>		
b Name of sponsor of entity listed in (a): <u>VOYA RETIREMENT INSURANCE ANDF ANNUITY CO.</u>		
c EIN-PN <u>71-0294708-000</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>156875</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity 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)**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) Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan DCS 401(K) MEP SOLUTION	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 DORSA CONSULTING SERVICES, INC.	D Employer Identification Number (EIN) 26-4614358	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	348789	277148
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	18488157	17355721
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1873536	2137935
(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	20710482	19770804

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	35162	70991
k Total liabilities (add all amounts in lines 1g through 1j)	1k	35162	70991

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	20675320	19699813
---	-----------	----------	----------

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)	198835	
(B) Participants	2a(1)(B)	1108797	
(C) Others (including rollovers)	2a(1)(C)	10548	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1318180
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)	12355	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		12355
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1336808
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2667343

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2993317	
(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)		2993317
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	28808	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		28808
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3022125

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-354782
l Transfers of assets:			
(1) To this plan.....	2l(1)		316406
(2) From this plan.....	2l(2)		937131

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: ALFRED J. LUTFY, CPA

(2) EIN: 46-3859555

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:

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	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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)
MISOURCE, INC. 401(K) PLAN	59-3552276	002

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See instructions.)

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 sections 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 2016 This Form is Open to Public Inspection.
---	---	--

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>DCS 401(K) MEP SOLUTION</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DORSA CONSULTING SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>26-4614358</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-1590850</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

Part III	Amendments
-----------------	-------------------

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment	☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)	
	a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%	
	b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more	
	c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____	

Part VII	IRS Compliance Questions
-----------------	---------------------------------

20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	

DCS 401(k) MEP SOLUTIONS

FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

DCS 401(k) MEP SOLUTIONS
INDEX
DECEMBER 31, 2016 AND 2015

	<u>Page</u>
Independent Auditor's Report	1-3
Statement of Net Assets Available for Plan Benefits as of December 31, 2016 and 2015	4
Statement of Changes in Net Assets Available for Plan Benefits as of December 31, 2016	5
Notes to Financial Statements	6-14
Supplementary Information	
Schedule I – Schedule H Line 4i – Schedule of Assets (Held at End of Year	15-16

ALFRED J. LUTFY, CPA

To the Administrative Committee
DCS 401(k) MEP Solution

Report on the Financial Statements

I was engaged to audit the accompanying financial statements of DCS 401(k) MEP Solution (the Plan) which comprise the statement of net assets available for benefits as December 31, 2016 and 2015, and the related statement of changed in net assets available for benefits for the year ended December 31, 2016 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 accepted accounting principles 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

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

Basis for Disclaimer of Opinion

As permitted by 20 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 8, which was certified by MassMutual, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. I have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes transactions. The Plan Administrator has obtained a certification for the custodian on as of December 31, 2016 and 2015 and for the year ended December 31, 2016 that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion on the 2016 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the 2016 financial statements.

To the Administrative Committee
DCS 401{k} MEP Solution

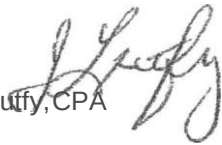
Other Matter- Supplementary Information

The Supplemental Schedules (Schedule H, line 4i- Schedule of Assets Held at End of Year) for the year ended December 31, 2016 are required by the Department of Labor (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I did not express an opinion on the supplemental schedules.

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

The form and content of the information included in the 2016 financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Security Act of 1974.

Alfred J. Luffy, CPA



Brooklyn, New York

August 3, 2017

DCS 401(k) MEP SOLUTIONS
STATEMENT OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2016 AND 2015

<u>ASSETS</u>	2016	2015
Investments at Fair Value	\$ 17,355,721	\$ 18,488,157
Mutual Funds at Contract Value	2,137,935	1,873,536
Loans Receivable from Participants	<u>277,148</u>	<u>348,789</u>
TOTAL ASSETS	<u>19,770,804</u>	<u>20,710,482</u>
<u>LIABILITIES</u>		
Excess contributions refundable to Participants	<u>70,991</u>	<u>35,162</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 19,699,813</u>	 <u>\$ 20,675,320</u>

DCS 401(k) MEP SOLUTION
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2016

<u>ADDITIONS</u>	<u>2016</u>
Participant Contributions	\$ 1,108,797
Rollovers	10,548
Employer Match	198,835
Interest from Loan Receivables from Participants	<u>12,355</u>
TOTAL ADDITIONS	<u>1,330,535</u>
 <u>DEDUCTIONS</u>	
Benefits Paid to Participants	2,993,317
Administrative Costs	<u>28,808</u>
TOTAL DEDUCTIONS	<u>3,022,125</u>
Net Realized and Unrealized Appreciation (Depreciation In Aggregate Current Value of Investments (See Note 3))	1,336,808
NET INCREASE (DECREASE)	(354,782)
NET OF TRANSFERS TO/FROM PLAN	(620,725)
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT BEGINNING OF YEAR	20,675,320
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT END OF YEAR	<u>\$ 19,699,813</u>

DCS 401(k) MEP SOLUTION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE A – DESCRIPTION OF THE PLAN

The following description of the DCS 401(k) MEP Solution provides only general description. Interested parties should refer to the Plan document for a more complete description of the Plan's provisions.

1. General

The Plan is a defined contribution plan covering all employees of the Company who are not considered highly compensated. The Plan is a multi-employer Plan with 12 participating employers remaining as of December 31, 2016. All non-highly compensated employees are eligible upon one (1) year of service and have attained age 18. The year 2012 was the year the Plan started and the year 2013 was the first time the Plan required an accountant's report. Dorsa Consulting Services, Inc. is the sponsor of the entire Plan.

2. Contribution and Investment Options

The Plan is funded each year by voluntary contributions of participants and discretionary matching, safe harbor or non-elective contributions by the participating employers. Participants may contribute to the Plan through regular payroll deductions, an amount subject to limitations imposed by the Internal Revenue Code of up to 100% of pretax annual compensation, as defined in the Plan, not to exceed the maximum amount permitted by law. The maximum amount permitted by law was \$ 18,000 in both 2016 and 2015. Participants who have attained age 50 by the end of the Plan year are eligible to make 'catch-up' contributions. The maximum amount of "catch-up" contributions that could have been made in the years 2015 was \$6,000 for both 2016 and 2015. Participants may also contribute amounts representing distributions from other qualified benefit plans or IRA's. The Plan allows Roth elective deferrals. Participants direct the investments of their contributions into various investment options offered by the Plan.

DCS 401(k) MEP SOLUTION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE A – DESCRIPTION OF THE PLAN – (Continued)

3. Participant Accounts

The Plan has established procedures to permit participants to direct the investment of contributions made by them or on their behalf of the Plan. The participants must follow the “The Participant Direction Procedure” giving investment directions to the asset custodian and may change their investment elections at any time. If they fail to make an investment election the Trustee is responsible for investing their accounts in a prudent matter. The participant investments are segregated for the purpose of determining the gains, earnings or losses for those investments. The Plan allows for the payment of expenses by the Plan unless the Employer pays them directly. The expenses are allocated to the participant’s account.

4. Vesting

Participants are immediately vested in their contributions and rollover contributions plus actual earnings thereon. The portion of the participant’s accounts attributable to the employer’s discretionary matching or non-elective contributions becomes vested based on the vesting schedule in their employer’s participation agreement. Safe harbor contributions, if applicable are also 100% vested.

5. Participant Loans

Participants may borrow from their fund accounts a minimum of \$ 1,000 up to a maximum equal to the lesser of \$ 50,000 or 50% of their account balances. The loans are secured by the balance in the participant’s account and bear interest at rates ranging from 4.25% to 7.25% per annum, which are commensurate with local prevailing rates as determined by the custodian. Principal and interest is paid ratably through payroll deductions.

6. Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum equal of the participant’s vested interest in his or her account or in annual installments or a direct rollover distribution.

7. Forfeited Account

There are no forfeited accounts, participants are 100% vested in their deferrals. Forfeitures of Plans that make a match contribution may be used first to pay administrative expenses.

DCS 401(k) MEP SOLUTIONS NOTES
TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management Review

The company has evaluated subsequent events through August 3, 2017, which is the date the financial statements were made available to be issued.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require that the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenue is recognized when earned and expenses are recognized when incurred.

All investments held by a defined contribution plan are stated at fair value based upon the quoted market value of the underlying securities at the end of each period.

Loans Receivable from Participants

Loan Receivables from participants are valued at their unpaid principal balance which approximates fair value. Delinquent participant loans are reclassified as distributions based on the terms of the plan's document.

Investment Valuation and Income Recognition

The Plan's Investments are reported at fair value. Fair Value is the price that would be received to sell as an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) include the plan's gains and losses on investments bought and sold as well as held during the year.

DCS 401(k) MEP SOLUTIONS NOTES
TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -(Continued)

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

All expenses to maintain the Plan, with the exception of audit fees, are paid for by the Plan. The company pays for most of the audit fees.

NOTE C - INVESTMENT MEASUREMENTS

Most of the Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit. The Stable value/Fixed assets are recorded at Contract Value. (See Note C - Change in Accounting Principle for more details) Furthermore, although the Plan believes its valuations 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.

The fair value measurement accounting literature established a fair value hierarchy that prioritizes the inputs to valuation technique used to measure fair value. This hierarchy consists of three levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No level 2 inputs were available to the Plan and Level 3 inputs were only used when Level 1 and Level 2 inputs were not available.

DCS 401(k) MEP SOLUTION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE C - INVESTMENT MEASUREMENT - (Continued)

Change in Accounting Principle

1) In July 2015, The Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2015-12 - Parts 1 and 2. Part 1 eliminates the requirement to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measurement for fully benefit-responsive investment contracts. Part 2 eliminates the requirements to disclose individual investments that represent 5% of more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part 2 also simplifies the level of disaggregation of investments that are measured at fair value. Plans will continue to disaggregate investments that are measured at fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics, and risks.

2) **Fair Value Measurements**

Current accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities. The 3 levels are described below:

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

Level 2 - Inputs to the valuation methodology include some of the following:

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

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

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

DCS 401(k) MEP SOLUTION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE C - INVESTMENT MEASUREMENT - (Continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no significant changes in the methodologies used at December 31, 2016 and 2015

- 1) Common Stocks: Valued at the closing price reported on the active market on which the individual securities are traded.
- 2) Self-directed brokerage accounts: Accounts primarily consisting of mutual funds and common stocks that are valued on the basis of readily determinable market prices.
- 3) Mutual Funds: Valued at the daily closing prices reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U. S. Securities and Exchange Commission. These funds are required to publish their daily net cost value and to transact at the price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable values 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.

The Plan, under its Stable Value Fund investment options, hold a portfolio of synthetic investments. These contracts meet the fully benefit-responsive investment contract criteria and therefore are reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by the participant if there is initiated permitted transactions under the terms of the Plan.

DCS 401(k) MEP SOLUTION NOTES
TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE D – FAIR VALUE MEASUREMENTS

The following tables set forth, by level within the fair value hierarchy, show the Plan's investments at fair value at December 31, 2016.

Fair Value Measurements Using			
		Quoted Prices in Active Markets for identical Assets	Significant Unobservable Inputs
December 31, 2016	Fair Value	(Level 1)	(Level 3)
Pooled Separate Accounts	\$ <u>17,355,721</u>	\$ <u>17,355,721</u>	\$ -
Insurance Company Accounts	\$ <u>2,137,935</u>	\$ <u>2,137,935</u>	\$ -
Participant Loans	\$ <u>277,148</u>	\$ -	\$ <u>277,148</u>
December 31, 2015			
Pooled Separate Accounts	\$ <u>18,488,157</u>	\$ <u>18,488,157</u>	\$ -
Insurance Company Accounts	\$ <u>1,873,536</u>	\$ <u>1,873,536</u>	\$ -
Participant Loans	\$ <u>348,789</u>	\$ -	\$ <u>348,789</u>

DCS 401(k) MEP SOLUTION NOTES
TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE E– 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 provision of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions, if any.

NOTE F – TAX STATUS

The Internal Revenue Service has determined and informed the Company by letter March 31, 2014 that the Plan and related trusts are designed in accordance with applicable section 401 of the Internal Revenue as a Volume Submitter. Although the Plan has been amended since receiving the determination letter, the Plan administrators believe that the Plan is designed and is currently being operated in compliance with the applicable requirements by the IRS and therefore believes the Plan is qualified and the related trust is tax exempt.

NOTE G - 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 participants' account balances and the amount reported in the net assets available for benefits.

DCS 401(k) MEP SOLUTION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE H– INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the custodian as agent for the Trustee.

		<u>2016</u>	<u>2015</u>
MassMutual	Pimco Total Return A	\$ 470,236	\$ 603,280
Mass Mutual	Franklin Conservative Allocation A	524,704	456,013
Mass Mutual	Franklin Growth Allocation A	1,256,530	1,418,155
MassMutual	Franklin Moderate	1,155,049	1,210,983
MassMutual	Prudential Jennison	642,157	944,282
MassMutual	Opp. Int'l Bond R	74,619	96,443
MassMutual	Alger Capital Appreciation	412,357	492,681
MassMutual	Pioneer A	4,806	3,344
MassMutual	Pioneer R	11,241	3,657
MassMutual	Pioneer Strategic	142,653	125,924
MassMutual	Clearbridge Small	205,005	308,000
MassMutual	Thornburg Int'l Value	85,604	108,717
MassMutual	Oppenheimer Real Estate	162,863	204,057
MassMutual	Hartford Inflation Plus R4	22,255	42,531
MassMutual	Hartford Lifetime Income	171,376	14,039
MassMutual	Royce Value	5,803	3,501
MassMutual	Blackrock GL Allocation R	157,848	164,324
MassMutual	Blackrock Equity Div R	386,672	520,835
MassMutual	Franklin High In	289,241	330,599
MassMutual	HIMCO VIT	910,438	842,248
MassMutual	Ridgeworth SC Value Eq A	235,910	505,260
MassMutual	Ridgeworth Midcap Value A	713,791	584,441
MassMutual	Ridgeworth SEIX Total Return Bond R	151,499	218,535
MassMutual	Ridgeworth Large Cap Value Eq A	491,850	242,361
MassMutual	MFS Int'l Value R2	356,890	305,265
MassMutual	MFS Gov't Sec.	150,823	202,320
MassMutual	AF Europac	190,161	199,730
MassMutual	Victory Sycamore SM CO Opp R	127,037	84,463
MassMutual	Fixed Account	1,807,023	1,859,493
MassMutual	Janus Balanced	1,656,825	1,554,202
MassMutual	Lord Abbett	387,421	298,303

DCS 401(k) MEP SOLUTION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE H – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE – (Continued)

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the custodian as agent for the Trustee.

		<u>2016</u>	<u>2015</u>
MassMutual	JP Morgan Prime Cash	347,924	386,885
MassMutual	Opp. Dev. Mkt	158,190	258,486
MassMutual	Nuveen Mid	1,076,291	1,047,915
MassMutual	Nuveen Small	86,540	91,227
MassMutual	Clearbridge Appreciation A	1,169,763	1,401,891
MassMutual	JPM SR 2015	10,630	8,804
MassMutual	JPM SR 2020	1,042,617	727,797
MassMutual	JPM SR 2025	265,346	243,882
MassMutual	JPM SR 2030	567,205	793,079
MassMutual	JPM SR 2035	131,361	195,381
MassMutual	JPM SR 2040	538,290	774,314
MassMutual	JPM SR 2045	103,779	92,705
MassMutual	JPM SR 2050	264,853	321,876
MassMutual	JPM SR 2055	581	-
MassMutual	JPM SR, INC.	1,161	25,515
MassMutual	AB Global	52,027	44,946
MassMutual	Unallocated	4	4
VOYA	American FDS Eur R6	14,374	-
VOYA	American Fds - Wash. Mutual R6	23,005	-
VOYA	Clearbridge Sm. Cap Gr FD IS	17,727	-
VOYA	JP Morgan Lg, Cap Gr Fd R6	26,268	-
VOYA	Vanguard 500 Index Fd Adm.	23,417	-
VOYA	Vanguard Mid-Cap Index Fd Adm.	17,360	-
VOYA	Fixed Account	159,531	-
VOYA	Intermediate Bd Fd R6	34,724	-

NOTE I– RETURN OF INELIGIBLE PARTICIPANTS CONTRIBUTIONS AND EARNINGS

There were no employees ineligible to participate in 2016.

SUPPLEMENTARY INFORMATION

DCS 401(k) MEP SOLUTION
 SCHEDULE I – SCHEDULE H LINE 4i; –SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Identity of Issue</u>	<u>Description of Investments</u>	<u>Current Value</u>
MassMutual	Pimco Total Return A	\$ 470,236
MassMutual	Franklin Conservation Allocation A	524,704
MassMutual	Franklin Growth Allocation A	1,256,530
MassMutual	Franklin Moderate Allocation	1,155,049
MassMutual	Prudential Jennison	642,157
MassMutual	Opp. Int'l	74,619
MassMutual	Alger Capital Appreciation	412,357
MassMutual	Pioneer A	4,806
MassMutual	Pioneer R	11,241
MassMutual	Pioneer Strategic	142,653
MassMutual	Clearbridge Small	205,005
MassMutual	Thornburg Int'l Value	85,604
MassMutual	Oppenheimer Real Estate	162,863
MassMutual	Hartford Inflation Plus R4	22,255
MassMutual	Hartford Lifetime Income	171,376
MassMutual	Royce Value	5,803
MassMutual	Blackrock GL	157,848
MassMutual	Blackrock Equity	386,672
MassMutual	Franklin High Income	289,241
MassMutual	HIMCO VIT	910,439
MassMutual	Ridgeworth SC Value Eq A	235,910
MassMutual	Ridgeworth SEIX Total Return Bond A	151,499
MassMutual	Ridgeworth Large Cap Value Eq A	491,850
MassMutual	Ridgeworth Mid Cap Value Eq A	713,791
MassMutual	MFS Int'l Value	356,890
MassMutual	MFS Gov't Securities	150,823
MassMutual	AF Europac	190,161
MassMutual	Victory Sycamore SM CO Opp R	127,037
MassMutual	Fixed Account	1,807,023
MassMutual	Janus Balanced	1,656,825
MassMutual	LordAbbett	387,421
MassMutual	Opp. Developing Mkts.	158,190
MassMutual	JP Morgan	347,924
MassMutual	Nuveen Mid Cap	1,076,291
MassMutual	Nuveen Small Cap	86,540

DCS 401(k) MEP SOLUTION
 SCHEDULE 1 – SCHEDULE H, LINE 4i; SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Identity of Issue</u>	<u>Description of Investments</u>	<u>Current Value</u>
MassMutual	Clearbridge Appreciation A	\$1,169,763
MassMutual	JPM SR 2015	10,630
MassMutual	JPM SR 2020	1,042,617
MassMutual	JPM SR 2025	265,346
MassMutual	JPM SR 2030 R2	567,205
MassMutual	JPM SR 2035	131,361
MassMutual	JPM SR 2040 R2	538,290
MassMutual	JPM 2045	103,779
MassMutual	JPM SR 2050	264,853
MassMutual	JPM SR, INC.	1,161
MassMutual	JPM 2055	581
MassMutual	AB Global Bond R	52,027
MassMutual	Unallocated	4
VOYA	American Funds Eur R6	14,374
VOYA	American FDS - Wash. Mutual R6	23,005
VOYA	Clearbridge Sm Cap Gr FD IS	17,727
VOYA	JP Morgan Lg Cap Gr Fd R6	26,268
VOYA	Vanguard 500 Index FD Adm	23,417
VOYA	Vanguard Mid-Cap Index FD Adm	17,360
VOYA	Fixed Account	159,531
VOYA	Intermediate Bd Fd R6	<u>34,724</u>
Total Investments:		19,493,656
Loans		<u>277,148</u>
Total Investments:		<u>\$ 19,770,804</u>
Loans to Participants with Interest at 4.25% to 7.25% maturing 2 to 5 years from inception		\$ <u>277,148</u>

See Independent Auditor's Report

Multiple-Employer Plan Participating Employer Information

DCS 401(k) MEP Solution

EIN: 26-4614358

3 digit plan number: 001

12/31/2016

<u>(a) Name of Participating Employer</u>	<u>(b) EIN</u>	<u>(c) % of Total Contributions</u>	
Ballast Point Management Services, LLC	20-5356831	\$66,834.79	4.78%
Blair Group, Inc.	65-0061439	\$159,275.19	11.40%
Craig Godwin, Inc.	74-2111924	\$79,945.83	5.72%
Fusion Health Care	22-3968529	\$117,905.44	8.44%
Indra Systems, Inc.	81-0549109	\$4,589.68	0.33%
Jacobsen Homes, Inc.	59-1763322	\$319,353.04	22.85%
Langston, Hess, Augustine, Sojourner & Moyles, P.A.	59-3152951	\$24,550.23	1.76%
MISource, Inc.	59-3552276	\$34,035.85	2.44%
Resource Corporation of America, Inc.	76-0468011	\$111,563.16	7.98%
United Trophy Mfg., Inc.	59-1366385	\$53,061.65	3.80%
Walnut Creek Nursing Home	31-1279692	\$294,901.25	21.10%
Wax Works, Inc.	61-0587833	\$131,451.84	9.41%
Joined at end of year:			
DCS Retirement Group, Inc.	45-0645799	\$0	0.00%

DCS 401(k) MEP SOLUTION
 SCHEDULE I – SCHEDULE H LINE 4i; –SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Identity of Issue</u>	<u>Description of Investments</u>	<u>Current Value</u>
MassMutual	Pimco Total Return A	\$ 470,236
MassMutual	Franklin Conservation Allocation A	524,704
MassMutual	Franklin Growth Allocation A	1,256,530
MassMutual	Franklin Moderate Allocation	1,155,049
MassMutual	Prudential Jennison	642,157
MassMutual	Opp. Int'l	74,619
MassMutual	Alger Capital Appreciation	412,357
MassMutual	Pioneer A	4,806
MassMutual	Pioneer R	11,241
MassMutual	Pioneer Strategic	142,653
MassMutual	Clearbridge Small	205,005
MassMutual	Thornburg Int'l Value	85,604
MassMutual	Oppenheimer Real Estate	162,863
MassMutual	Hartford Inflation Plus R4	22,255
MassMutual	Hartford Lifetime Income	171,376
MassMutual	Royce Value	5,803
MassMutual	Blackrock GL	157,848
MassMutual	Blackrock Equity	386,672
MassMutual	Franklin High Income	289,241
MassMutual	HIMCO VIT	910,439
MassMutual	Ridgeworth SC Value Eq A	235,910
MassMutual	Ridgeworth SEIX Total Return Bond A	151,499
MassMutual	Ridgeworth Large Cap Value Eq A	491,850
MassMutual	Ridgeworth Mid Cap Value Eq A	713,791
MassMutual	MFS Int'l Value	356,890
MassMutual	MFS Gov't Securities	150,823
MassMutual	AF Europac	190,161
MassMutual	Victory Sycamore SM CO Opp R	127,037
MassMutual	Fixed Account	1,807,023
MassMutual	Janus Balanced	1,656,825
MassMutual	LordAbbett	387,421
MassMutual	Opp. Developing Mkts.	158,190
MassMutual	JP Morgan	347,924
MassMutual	Nuveen Mid Cap	1,076,291
MassMutual	Nuveen Small Cap	86,540

DCS 401(k) MEP SOLUTION
 SCHEDULE 1 – SCHEDULE H, LINE 4i; SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Identity of Issue</u>	<u>Description of Investments</u>	<u>Current Value</u>
MassMutual	Clearbridge Appreciation A	\$1,169,763
MassMutual	JPM SR 2015	10,630
MassMutual	JPM SR 2020	1,042,617
MassMutual	JPM SR 2025	265,346
MassMutual	JPM SR 2030 R2	567,205
MassMutual	JPM SR 2035	131,361
MassMutual	JPM SR 2040 R2	538,290
MassMutual	JPM 2045	103,779
MassMutual	JPM SR 2050	264,853
MassMutual	JPM SR, INC.	1,161
MassMutual	JPM 2055	581
MassMutual	AB Global Bond R	52,027
MassMutual	Unallocated	4
VOYA	American Funds Eur R6	14,374
VOYA	American FDS - Wash. Mutual R6	23,005
VOYA	Clearbridge Sm Cap Gr FD IS	17,727
VOYA	JP Morgan Lg Cap Gr Fd R6	26,268
VOYA	Vanguard 500 Index FD Adm	23,417
VOYA	Vanguard Mid-Cap Index FD Adm	17,360
VOYA	Fixed Account	159,531
VOYA	Intermediate Bd Fd R6	<u>34,724</u>
Total Investments:		19,493,656
Loans		<u>277,148</u>
Total Investments:		<u>\$ 19,770,804</u>
Loans to Participants with Interest at 4.25% to 7.25% maturing 2 to 5 years from inception		\$ <u>277,148</u>