Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
FASTAFF 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 11/01/1999

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

U.S. NURSING CORPORATION

6399 SOUTH FIDDLERS GREEN CIR
SUITE 100
GREENWOOD VILLAGE, CO 80111

2b Employer Identification Number (EIN)
84-1108544

2c Sponsor's telephone number
720-921-3871

2d Business code (see instructions)
623000

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.	10/08/2014	LEE ANN ARBOGAST
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2014	CATHERINE J MARGHEIM
	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. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

U.S. NURSING CORPORATION

6399 SOUTH FIDDLERS GREEN CIR
SUITE 100
GREENWOOD VILLAGE, CO 80111

3b Administrator's EIN
84-1108544

3c Administrator's telephone number
720-921-3871

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**	1580
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	2240
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	149
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2389
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	2389
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	239
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
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 2T 3D 3H

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
FASTAFF 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
U.S. NURSING CORPORATION

D Employer Identification Number (EIN)
84-1108544

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

PRINCIPAL 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
42-0127290	61271	613953	1602	01/01/2013	12/31/2013

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
0	0

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

PRINCIPAL LIFE INSURANCE COMPANY
P.O. BOX 9394
DES MOINES, IA 50306

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	N/A	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	

(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
	(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**	0
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	0

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.	**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 ▶

b	Balance at the end of the previous year			**7b**	1599572
c	Additions: (1) Contributions deposited during the year	**7c(1)**	40180		
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**	26378		
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**	181568		
	▶ OUTSIDE INVESTMENT TRANSFER				
	(6)Total additions			**7c(6)**	248126
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	1847698
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	814487		
	(2) Administration charge made by carrier	**7e(2)**	4948		
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**	37424		
	▶ OUTSIDE INVESTMENT TRANSFER, 401(K)(M)EXCESS CONTRIBUTION, 401(K)(M) EXCESS AGG CONTRIBUTION				
	(5) Total deductions			**7e(5)**	856859
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	990839

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			**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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2013** **This Form is Open to Public Inspection.**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan	**B** Three-digit plan number (PN) ▶	
FASTAFF 401(K) PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
U.S. NURSING CORPORATION	84-1108544	

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

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(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)

VAN GILDER INS COMPANY

75-3222447

(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	INVESTMENT ADVISOR	12500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

COOK STREET CONSULTING

5299 DTC BOULEVARD, STE 1150
GREENWOOD VILLAGE, CO 80111

84-0854432

(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	INVESTMENT ADVISOR	10000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PRINCIPAL LIFE INSURANCE COMPANY

P.O. BOX 9394
DES MOINES, IA 50306

42-0127290

(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?
13 50 64	CONTRACT ADMINISTRATOR	3360	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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)

BOKF, NA

ONE WILLIAMS CENTER TOWER
TULSA, OK 74172

73-6210970

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 21 25 37 52 59 60 62 63 64	TRUSTEE	330	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [ ] No [X]

(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
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

(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

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(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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
FASTAFF 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
U.S. NURSING CORPORATION

D Employer Identification Number (EIN)
84-1108544

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: PRIN MIDCAP BLEND SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-020	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-016	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-043	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-028	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-070	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP GROWTH II SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-067	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CAPITAL APPR SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-119	P	0

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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
FASTAFF 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
U.S. NURSING CORPORATION

D Employer Identification Number (EIN)
84-1108544

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)	151819	176386
(2) Participant contributions	1b(2)	325	413
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	20342
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2461582	0
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3974949	6412765
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1599572	990839
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	8188247	7600745
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	8188247	7600745

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)	176386	
	(B) Participants	2a(1)(B)	394864	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		571250
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	114877	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		114877
	(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)		533365
(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)		761276
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1980768
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2501277	
(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)		2501277
f Corrective distributions (see instructions)	2f		30807
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	26186	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	10000	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		36186
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2568270
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-587502
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: EKS&H LLLP (2) EIN: 46-1497033

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	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	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			

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 (optional)

6a Name of trust	**6b** Trust's EIN

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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
FASTAFF 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
U.S. NURSING CORPORATION

D Employer Identification Number (EIN)
84-1108544

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 42-0127290 73-6210970

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: 00% 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):

FASTAFF 401(K) PLAN

Financial Statements
and
Independent Auditors' Report
December 31, 2013 and 2012

EKS&H
AUDIT | TAX | CONSULTING

FASTAFF 401(K) PLAN

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EKS&H
AUDIT | TAX | CONSULTING

7979 E. Tufts Avenue, Suite 400
Denver, Colorado 80237-2521
P: 303-740-9400
F: 303-740-9009
www.EKSH.com

INDEPENDENT AUDITORS' REPORT

The Plan Administrator
Fastaff 401(k) Plan
Greenwood Village, Colorado

REPORT ON FINANCIAL STATEMENTS

We were engaged to audit the accompanying financial statements of Fastaff 401(k) Plan (the "Plan"), which are comprised of the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITORS' RESPONSIBILITY

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

BASIS FOR DISCLAIMER OF OPINION

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Colorado State Bank and Trust as of December 31, 2013, and for the period from October 1, 2013 through December 31, 2013, and by Principal Life Insurance Company as of December 31, 2013 and 2012, and for the period from January 1, 2013 through December 31, 2013, the trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the trustees as of December 31, 2013 and 2012, and for the year ended December 31, 2013, 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 as of December 31, 2013, 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 this supplemental schedule.

REPORT ON FORM AND CONTENT IN COMPLIANCE WITH THE DEPARTMENT OF LABOR'S 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.

EKS&H LLLP

EKS&H LLLP

September 11, 2014
Denver, Colorado

FASTAFF 401(K) PLAN

Statements of Net Assets Available for Benefits

	December 31, 2013	December 31, 2012
Assets		
Investments, at fair value		
Money market accounts	$ 20,342	$ -
Pooled separate accounts	-	2,461,582
Mutual funds	6,412,765	3,974,949
Guaranteed portfolio fund	990,839	1,519,593
Total investments, at fair value	7,423,946	7,956,124
Employer contribution receivable	176,386	151,819
Employee contribution receivable	413	325
Total receivables	176,799	152,144
Total assets	7,600,745	8,108,268
Liabilities and Net Assets		
Excess contributions payable	-	30,807
Total liabilities	-	30,807
Net assets available for benefits, at fair value	7,600,745	8,077,461
Adjustment from fair value to contract value for fully benefit-responsive contracts	-	79,979
Net assets available for benefits	$ 7,600,745	$ 8,157,440

See notes to financial statements.

FASTAFF 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2013

Investment income	
Net appreciation in fair value of assets	$ 1,294,641
Interest and dividend income	114,877
Total investment income	1,409,518
Contributions	
Employee	394,864
Employer	176,386
Total contributions	571,250
Deductions from net assets	
Benefits paid to participants	2,501,277
Administrative fees	36,186
Total deductions	2,537,463
Net decrease	(556,695)
Net assets available for benefits - beginning of year	8,157,440
Net assets available for benefits - end of year	$ 7,600,745

See notes to financial statements.

Note 1 - Description of the Plan and Significant Accounting Policies

The following description of Fastaff 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on November 1, 1999. The Plan was most recently restated effective October 1, 2013. The Plan is available to employees age 21 years or older. Eligible employees could previously enter the Plan on the first day of the month following the date three months after their date of hire. Effective October 1, 2013, eligible employees may enter the Plan on the first day of the month following the date 90 days after their date of hire. The Plan excludes employees subject to a collective bargaining agreement and non-resident alien employees from participation in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Effective October 1, 2013, the Plan name changed from FASTAFF, Inc. 401(k) Plan to Fastaff 401(k) Plan.

The Board of Directors of U.S. Nursing Corporation (the "Company") administers the Plan. Colorado State Bank and Trust serves as trustee and custodian, manages Plan assets, and maintains the Plan's records from October 1, 2013 through December 31, 2013, replacing Principal Life Insurance Company ("Principal"), who previously served as trustee and custodian, managed Plan assets, and maintained Plan records as of December 31, 2013 and 2012, and for the period from January 1, 2013 through December 31, 2013. As of December 31, 2013, Principal retained custodial and other related duties relative to the guaranteed portfolio fund. The Plan offers Plan participants a variety of investment options through money market accounts, mutual funds, pooled separate accounts, and a guaranteed portfolio fund.

Basis of Presentation

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Contributions

Participants may make before-tax contributions up to 67% of their annual compensation, not to exceed $17,500 in 2013 as limited by the IRS, which is adjusted annually by the Secretary of the Treasury for inflation. This maximum percentage may be reduced by the Plan administrator in certain circumstances. The Plan also permits rollover contributions from other qualified retirement plans. Additional catch-up contributions are available to any participant who is age 50 or older and has made the maximum contributions for the year. Employee contributions to the Plan are made through regular payroll deductions. Participants may change their elective deferred contributions at any time during the year.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Contributions (continued)

The Company may contribute a discretionary matching contribution to the Plan on an annual basis. Participants are eligible to receive the discretionary matching contribution after completing one year of service from the date of hire.

During the year ended December 31, 2013, the Company elected to contribute a discretionary matching contribution equal to 2/3 of the first 6% of employee deferral contributions up to 4% of eligible compensation for the Plan year payable in 2014. The Company contributed $176,386 for the year ended December 31, 2013.

Participants' Accounts

Each participant's account is credited or charged with the participant's contribution, rollover contributions, the Company's matching contribution, administrative expenses, and Plan earnings or losses thereon. Each participant self-directs the investments of their account balance. The benefit to which a participant is entitled is the vested portion of the participant's account.

Vesting

Participants are 100% vested in their voluntary contributions and allocated earnings or losses thereon. Prior to January 1, 2010, all safe harbor matching contributions made to the Plan were 100% vested. Any employer matching contributions made after January 1, 2010 (including forfeitures) and the earnings or losses thereon vest as follows:

Years of Service	Vested Interest
Less than 1 year	0%
1 year	25%
2 years	50%
3 years or more	100%

A participant's account becomes 100% vested upon attaining the normal retirement age of 65, upon termination of employment due to death or disability, or if the Plan is terminated.

Participant Loans

Participants are not allowed to borrow from their accounts.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Payments of Benefits

Upon termination of service, death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested account balance, roll it over to another qualified retirement plan, or leave the vested interest in the Plan. Participants may also elect to receive their distribution in installments. Accounts with balances less than $5,000 may be automatically distributed upon a distribution event. In the event of a distribution where the participant's balance is greater than $1,000 and less than $5,000 and the participant has not elected a distribution, the vested balance will be paid as a distribution to an individual retirement account established in the name of the participant by the participant. Effective October 1, 2013, participants must receive a mandatory distribution of their account balances following severance from employment. Participants may not make withdrawals from their accounts prior to age 59½, except in the event of disability, death, or termination of employment, without being subject to certain restrictions and penalties. Distributions are reflected in the financial statements when paid.

Participant Termination and Forfeitures

If at the time of distribution, a participant is not 100% vested, the non-vested portion ("forfeitures") of the participant's account shall be placed in a separate account and will be used to offset matching contributions or pay Plan expenses. During the year ended December 31, 2013, $3,897 in forfeitures were used to offset 2012 employer contributions. Unallocated forfeitures at December 31, 2013 and 2012 were $10,576 and $3,756, respectively.

Valuation of Investments and Income Recognition

Investments are recorded at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

The net realized and unrealized investment gain or loss (net appreciation or depreciation in fair value of investments) is reflected in the accompanying statement of changes in net assets available for benefits and is determined as the difference between the fair value at the beginning of the year (or date of purchase if purchased during the year) and the fair value at the end of the year (or selling price if sold during the year). Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Guaranteed Portfolio Fund

The Principal Fixed Income Guaranteed Option is a benefit-responsive group annuity contract issued by Principal with a fixed rate of interest. It is not a portfolio of contracts whose yields are based on changes in fair value of underlying assets, as would be found in a stable value fund. As a result, the average yield earned by the Plan is the yield earned (i.e., interest credited) on the group annuity contract.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Guaranteed Portfolio Fund (continued)

As described in Financial Accounting Standards Board Accounting Standards Codification Topic 946-210-45, guaranteed interest contracts ("investment contracts") held by a defined contribution plan are required to be reported at fair value. However, contract value is a relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, as the contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in a fixed-income guaranteed option fund. As required by generally accepted accounting principles, the statements of net assets available for benefits present the fair value of the fund, with an adjustment of the fund from fair value to contract value as of December 31, 2012. There was no adjustment from fair value to contract value as of December 31, 2013 as contract value approximated fair value.

Contract value is the aggregation of contributions, plus interest, less withdrawals, if any. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at book value. The average yield was approximately 2.66% and 2.81% for 2013 and 2012, respectively. The crediting interest rate was 2.00% and 2.10% at December 31, 2013 and 2012, respectively, and is based on a formula agreed upon with the issuer.

Use of Estimates

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

Risks and Uncertainties

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

Additionally, some of the investments held by the Plan are invested in securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of comparable U.S. companies.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Risks and Uncertainties (continued)

Finally, the Plan provides participants the ability to invest in various pooled separate accounts and guaranteed portfolio fund, which may in turn invest in securities with contractual cash flows, such as asset-backed securities, collateralized mortgage obligations, and commercial loans. The value, liquidity, and related income of those securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

Administrative Expenses

The Company pays certain expenses for operating and maintaining the Plan. The Plan pays certain costs for managing Plan assets and operating and maintaining the Plan.

Subsequent Events

The Plan has evaluated all subsequent events through the auditors' report date, which is the date the financial statements were available for issuance. There were no material subsequent events that required recognition or disclosure in the financial statements.

Note 2 - Investments

Colorado State Bank and Trust and Principal have certified in writing to the Plan administrator that the stated amounts for investments at fair value as of December 31, 2013 and 2012 and the income earned thereon for the year ended December 31, 2013, as reflected in the accompanying financial statements and the supplemental schedule of assets (held at end of year), are complete and accurate.

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's auditors not to perform any auditing procedures with respect to the investment information certified by the trustees, except for comparing the information contained therein to information included in the financial statements and the supplemental schedule of assets (held at end of year).

Note 2 - Investments (continued)

The fair value of investments greater than 5% of net assets was the following:

	December 31, 2013		December 31, 2012	
Vanguard Mid Cap Index Signal	$ 1,064,226		$ -	*
Principal Fixed Income Guaranteed Option	$ 990,839		$ 1,519,593	
Harbor International Institutional	$ 930,391		$ -	*
Vanguard 500 Index Signal	$ 661,868		$ -	*
MFS Investment Management Value R5	$ 550,420		$ -	*
Baron Small Cap Institutional	$ 546,649		$ -	*
PIMCO Total Return Institutional	$ 526,592		$ -	*
T. Rowe Price Retirement 2035	$ 450,562		$ -	*
T. Rowe Price Growth Stock	$ 419,579		$ -	*
Janus Balanced S Fund	$ -	*	$ 1,383,561	
Harbor International Investments Fund	$ -	*	$ 971,856	
American Century A Dividend Bond Fund	$ -	*	$ 724,104	
MFS Investment Management Value A Fund	$ -	*	$ 583,315	
Principal Large Cap S&P 500 Index Sep Account	$ -	*	$ 546,013	
Principal Mid Cap Value 1 Sep Account	$ -	*	$ 514,306	
Principal Large Cap Growth II Sep Account	$ -	*	$ 447,924	

* Represents less than 5% of net assets for the respective year and presented for comparative purposes.

During 2013, the Plan's investments, including gains and losses on investments bought and sold as well as held during the year, appreciated in value as follows:

Mutual funds	$ 761,276
Pooled separate accounts	533,365
	$ 1,294,641

Note 3 - Fair Value Accounting

Accounting principles generally accepted in the United States of America require disclosure about how fair value is determined and establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Note 3 - Fair Value Accounting (continued)

Level 2: Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value measured on a recurring basis as of December 31, 2013 and 2012.

Assets at fair value as of December 31, 2013 are as follows:

Description	Level 1	Level 2	Level 3	Total
Mutual funds				
Small/mid U.S. equity	$ 1,793,614	$ -	$ -	$ 1,793,614
Large U.S. equity	1,633,537	-	-	1,633,537
Balanced/asset allocation	1,528,459	-	-	1,528,459
International equity	930,391	-	-	930,391
Fixed income	526,764	-	-	526,764
Guaranteed portfolio fund				
Short-term fixed income	-	-	990,839	990,839
Total	$ 6,412,765	$ -	$ 990,839	$ 7,403,604

Assets at fair value as of December 31, 2012 are as follows:

Description	Level 1	Level 2	Level 3	Total
Mutual funds				
Balanced/asset allocation	$ 1,383,561	$ -	$ -	$ 1,383,561
Fixed income	971,856	-	-	971,856
International equity	724,104	-	-	724,104
Large U.S. equity	583,315	-	-	583,315
Small/mid U.S. equity	312,113	-	-	312,113
Pooled separate accounts				
Small/mid U.S. equity	-	1,376,369	-	1,376,369
Large U.S. equity	-	1,085,213	-	1,085,213
Guaranteed portfolio fund				
Short-term fixed income	-	-	1,519,593	1,519,593
Total	$ 3,974,949	$ 2,461,582	$ 1,519,593	$ 7,956,124

Note 3 - Fair Value Accounting (continued)

The valuation technique used to measure fair value of the mutual funds is based upon quoted market prices for the underlying investments at the last reported sales price.

The valuation technique used to measure fair value of the pooled separate accounts was the net asset value of units held by the Plan at year-end. The net asset value of these accounts is based on the market value of its underlying investments. The net asset value is not a publicly quoted price in an active market.

The valuation technique used to measure fair value of the guaranteed portfolio fund is based on the valuation formula disclosed in the annuity contract, as calculated by the annuity provider.

The preceding methods 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 fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

There were no changes to the valuation techniques used during the period.

Quantitative Information About Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's Level 3 financial instrument, the valuation technique used to measure the fair value of the financial instrument, and the significant unobservable inputs and the ranges of values for those inputs as of December 31, 2013:

Assets (at Fair Value)	Fair Value at December 31, 2013	Valuation Techniques	Unobservable Inputs	Range of Inputs
Principal Fixed Income Guaranteed Option	$ 990,839	Discontinuation value	Composite crediting rate	2.00%-2.10%
			Surrender charge	5.00%
			Rate at December 31, 2013	2.00%

The following table represents the Plan's Level 3 financial instrument, the valuation technique used to measure the fair value of the financial instrument, and the significant unobservable inputs and the ranges of values for those inputs as of December 31, 2012:

Assets (at Fair Value)	Fair Value at December 31, 2012	Valuation Techniques	Unobservable Inputs	Range of Inputs
Principal Fixed Income Guaranteed Option	$ 1,519,593	Discontinuation value	Composite crediting rate	2.10%-2.65%
			Surrender charge	5.00%
			Rate at December 31, 2012	2.10%

Note 3 - Fair Value Accounting (continued)

Level 3 Changes

The following is a reconciliation of the beginning and ending balances for assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the year ended December 31, 2013:

	Principal Fixed Income Guaranteed Option
Beginning balance	$ 1,519,593
Interest income	26,378
Unrealized gains	79,979
Purchases	221,880
Sales	(856,991)
Ending balance	$ 990,839

Reported Net Asset Values

The following table as of December 31, 2012 sets forth a summary of the Plan's Level 2 investments with a reported net asset value.

	Fair Value	Unfunded Commitment	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
Pooled separate accounts					
Principal Large Cap S&P 500 Index Sep Account (a)	$ 546,013	$ -	Daily	None	1 Day
Principal Large Cap S&P 500 Index Sep Account (b)	514,306	-	Daily	None	1 Day
Principal Large Cap Growth II Sep Account (c)	447,924	-	Daily	None	1 Day
Principal Small Cap Growth I Sep Account (d)	379,196	-	Daily	None	1 Day
Principal Small Cap Growth I Sep Account (e)	283,615	-	Daily	None	1 Day
Principal Small Cap Stk Idx Sep Account (f)	199,252	-	Daily	None	1 Day
Principal Small Cap Stk Idx Sep Account (g)	91,276	-	Daily	None	1 Day
Total	$ 2,461,582	$ -			

Note 3 - Fair Value Accounting (continued)

Reported Net Asset Values (continued)

(a) The investment option normally invests the majority of assets in common stocks of companies that compose the S&P 500 Index. Management attempts to mirror the investment performance of the index by allocating assets in approximately the same weightings as the S&P 500 Index. Over the long term, management seeks a very close correlation between the performance of the separate account before expenses and that of the S&P 500 Index.

(b) The investment seeks long-term growth of capital. The fund invests at least 80% of its net assets, plus any borrowings for investment purposes, in a diversified portfolio of equity securities of companies with a medium market capitalization (those with market capitalizations similar to companies in the Russell MidCap (R) Value Index) at the time of purchase. It invests in value equity securities, an investment strategy that emphasizes buying equity securities that appear to be undervalued. The fund also invests in real estate investment trusts.

(c) The investment seeks long-term growth of capital. The fund invests at least 80% of its net assets, plus any borrowings for investment purposes, in equity securities of companies with large market capitalizations (those with market capitalizations similar to companies in the Russell 1000 (R) Growth Index) at the time of purchase. It invests in growth equity securities; growth orientation emphasizes buying equity securities of companies whose potential for growth of capital and earnings is expected to be above average.

(d) The investment seeks long-term growth of capital. The fund normally invests at least 80% of its net assets, plus any borrowings for investment purposes, in equity securities of companies with small market capitalizations (those with market capitalizations equal to or smaller than the greater of: 1) $4.0 billion or 2) the highest market capitalization of the companies in the Russell 2000 (R) Growth Index) at the time of purchase. It invests in growth equity securities; growth orientation emphasizes buying equity securities of companies whose potential for growth of capital and earnings is expected to be above average.

(e) The investment option invests primarily in common stocks and other equity securities of medium capitalization companies. It normally invests the majority of assets in companies with market capitalizations similar to those companies in the Russell MidCap Index. Management's securities selection is based on stocks with value and/or growth characteristics, and management constructs an investment portfolio that has a blend of stocks with these characteristics. It may invest up to 25% of assets in foreign securities.

(f) The investment seeks long-term growth of capital and normally invests the majority of assets in common stocks of companies that compose the S&P SmallCap 600 Index. Management attempts to mirror the investment performance of the index by allocating assets in approximately the same weightings as the S&P 600 Index. Over the long term, management seeks a very close correlation between the performance of the separate account before expenses and that of the S&P 600 Index.

Note 3 - Fair Value Accounting (continued)

Reported Net Asset Values (continued)

(g) The investment seeks to provide long-term growth of capital. The fund invests primarily in equity securities of companies with any market capitalization, but has a greater exposure to large market capitalization companies than small- or medium-market capitalization companies. It invests in equity securities with value and/or growth characteristics and constructs an investment portfolio that has a blend of equity securities with these characteristics. Investing in value equity securities is an investment strategy that emphasizes buying equity securities that appear to be undervalued.

Withdrawals may be made at-will in order to pay participant-directed withdrawals. Such withdrawal requests are required to be paid promptly, but in all cases within one day after receiving the withdrawal notice. Withdrawal notices unrelated to participant-directed withdrawals require a one-year advance notice, but may be paid earlier at the discretion of the trust company.

Note 4 - Income Taxes

On March 31, 2008, the IRS issued an opinion letter indicating that the prototype plan document adopted by the Plan, as then designed, qualified under Section 401(a) of the Internal Revenue Code ("IRC"). The Plan has since been amended; however, the Plan administrator believes that the Plan continues to be operated and administered in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability 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. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 5 - Administration of the Plan

The Company provides, at no cost to the Plan, certain administrative, accounting, and legal services to the Plan and also pays the costs of certain outside services for the Plan. Certain fees may be charged directly to participant accounts.

Note 6 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated for any reason, all participants become 100% vested, and the Plan administrator is to distribute each participant's interest to the participant or the participant's beneficiary.

Note 7 - Party-in-Interest Transactions

Certain Plan investments are shares of separate accounts managed by Principal, which served as the trustee and custodian, managed Plan assets, and maintained the Plan's record as of December 31, 2012, and for the period from January 1, 2013 through September 30, 2013, as defined by the Plan; therefore, these transactions qualify as party-in-interest. As of December 31, 2013, Principal retained custodial and other related duties relative to the guaranteed portfolio fund, which also qualifies as a party-in-interest transaction. These transactions are exempt from prohibited transaction rules. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund. There were no party-in-interest transactions with the new trustee, Colorado State Bank and Trust as of December 31, 2013 and for the period from October 1, 2013 through December 31, 2013.

Note 8 - Reconciliation to Form 5500

Excess contributions as of and for the year ended December 31, 2013 for financial reporting purposes differ from amounts shown on the Plan's Form 5500 due to the accrual of corrective distributions.

SUPPLEMENTAL SCHEDULE

FASTAFF 401(K) PLAN

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2013

Employer Identification Number - 84-1108544
Plan Number - 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Money market accounts		
	Cavanal Hill	Cash Mg Institutional Cl Fd#0051	$ 10,576
	Gabelli	US Treasury Money Market AAA	9,766
	Total money market accounts		20,342
	Mutual funds		
	Vanguard	Mid Cap Index Signal	1,064,226
	Harbor	International Institutional	930,391
	Vanguard	500 Index Signal	661,868
	MFS Investment Management	Value R5	550,420
	Baron	Small Cap Institutional	546,649
	PIMCO	Total Return Institutional	526,592
	T. Rowe Price	Retirement 2035	450,562
	T. Rowe Price	Growth Stock	419,579
	T. Rowe Price	Retirement 2025	289,331
	T. Rowe Price	Retirement 2040	279,672
	T. Rowe Price	Retirement 2030	265,737
	DGHM	V2000 Small Cap Value Institutional	182,739
	T. Rowe Price	Retirement 2020	92,667
	T. Rowe Price	Retirement 2045	54,099
	T. Rowe Price	Retirement 2010	47,148
	T. Rowe Price	Retirement 2015	42,048
	T. Rowe Price	Retirement 2050	7,195
	Invesco	Equity and Income R6	1,670
	Hotchkis & Wiley	High Yield I	172
	Total mutual funds		6,412,765
	Guaranteed portfolio fund		
*	Principal	Fixed Income Guaranteed Option	990,839
			$ 7,423,946

* Party-in-interest

FASTAFF 401(K) PLAN

Financial Statements
and
Independent Auditors' Report
December 31, 2013 and 2012

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FASTAFF 401(K) PLAN

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INDEPENDENT AUDITORS' REPORT

The Plan Administrator
Fastaff 401(k) Plan
Greenwood Village, Colorado

REPORT ON FINANCIAL STATEMENTS

We were engaged to audit the accompanying financial statements of Fastaff 401(k) Plan (the "Plan"), which are comprised of the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITORS' RESPONSIBILITY

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

BASIS FOR DISCLAIMER OF OPINION

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Colorado State Bank and Trust as of December 31, 2013, and for the period from October 1, 2013 through December 31, 2013, and by Principal Life Insurance Company as of December 31, 2013 and 2012, and for the period from January 1, 2013 through December 31, 2013, the trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the trustees as of December 31, 2013 and 2012, and for the year ended December 31, 2013, 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 as of December 31, 2013, 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 this supplemental schedule.

REPORT ON FORM AND CONTENT IN COMPLIANCE WITH THE DEPARTMENT OF LABOR'S 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.

EKS&H LLLP

EKS&H LLLP

September 11, 2014
Denver, Colorado

FASTAFF 401(K) PLAN

Statements of Net Assets Available for Benefits

	December 31, 2013	December 31, 2012
Assets		
Investments, at fair value		
Money market accounts	$ 20,342	$ -
Pooled separate accounts	-	2,461,582
Mutual funds	6,412,765	3,974,949
Guaranteed portfolio fund	990,839	1,519,593
Total investments, at fair value	7,423,946	7,956,124
Employer contribution receivable	176,386	151,819
Employee contribution receivable	413	325
Total receivables	176,799	152,144
Total assets	7,600,745	8,108,268
Liabilities and Net Assets		
Excess contributions payable	-	30,807
Total liabilities	-	30,807
Net assets available for benefits, at fair value	7,600,745	8,077,461
Adjustment from fair value to contract value for fully benefit-responsive contracts	-	79,979
Net assets available for benefits	$ 7,600,745	$ 8,157,440

See notes to financial statements.

FASTAFF 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2013

Investment income	
Net appreciation in fair value of assets	$ 1,294,641
Interest and dividend income	114,877
Total investment income	1,409,518
Contributions	
Employee	394,864
Employer	176,386
Total contributions	571,250
Deductions from net assets	
Benefits paid to participants	2,501,277
Administrative fees	36,186
Total deductions	2,537,463
Net decrease	(556,695)
Net assets available for benefits - beginning of year	8,157,440
Net assets available for benefits - end of year	$ 7,600,745

See notes to financial statements.

Note 1 - Description of the Plan and Significant Accounting Policies

The following description of Fastaff 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on November 1, 1999. The Plan was most recently restated effective October 1, 2013. The Plan is available to employees age 21 years or older. Eligible employees could previously enter the Plan on the first day of the month following the date three months after their date of hire. Effective October 1, 2013, eligible employees may enter the Plan on the first day of the month following the date 90 days after their date of hire. The Plan excludes employees subject to a collective bargaining agreement and non-resident alien employees from participation in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Effective October 1, 2013, the Plan name changed from FASTAFF, Inc. 401(k) Plan to Fastaff 401(k) Plan.

The Board of Directors of U.S. Nursing Corporation (the "Company") administers the Plan. Colorado State Bank and Trust serves as trustee and custodian, manages Plan assets, and maintains the Plan's records from October 1, 2013 through December 31, 2013, replacing Principal Life Insurance Company ("Principal"), who previously served as trustee and custodian, managed Plan assets, and maintained Plan records as of December 31, 2013 and 2012, and for the period from January 1, 2013 through December 31, 2013. As of December 31, 2013, Principal retained custodial and other related duties relative to the guaranteed portfolio fund. The Plan offers Plan participants a variety of investment options through money market accounts, mutual funds, pooled separate accounts, and a guaranteed portfolio fund.

Basis of Presentation

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Contributions

Participants may make before-tax contributions up to 67% of their annual compensation, not to exceed $17,500 in 2013 as limited by the IRS, which is adjusted annually by the Secretary of the Treasury for inflation. This maximum percentage may be reduced by the Plan administrator in certain circumstances. The Plan also permits rollover contributions from other qualified retirement plans. Additional catch-up contributions are available to any participant who is age 50 or older and has made the maximum contributions for the year. Employee contributions to the Plan are made through regular payroll deductions. Participants may change their elective deferred contributions at any time during the year.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Contributions (continued)

The Company may contribute a discretionary matching contribution to the Plan on an annual basis. Participants are eligible to receive the discretionary matching contribution after completing one year of service from the date of hire.

During the year ended December 31, 2013, the Company elected to contribute a discretionary matching contribution equal to 2/3 of the first 6% of employee deferral contributions up to 4% of eligible compensation for the Plan year payable in 2014. The Company contributed $176,386 for the year ended December 31, 2013.

Participants' Accounts

Each participant's account is credited or charged with the participant's contribution, rollover contributions, the Company's matching contribution, administrative expenses, and Plan earnings or losses thereon. Each participant self-directs the investments of their account balance. The benefit to which a participant is entitled is the vested portion of the participant's account.

Vesting

Participants are 100% vested in their voluntary contributions and allocated earnings or losses thereon. Prior to January 1, 2010, all safe harbor matching contributions made to the Plan were 100% vested. Any employer matching contributions made after January 1, 2010 (including forfeitures) and the earnings or losses thereon vest as follows:

Years of Service	Vested Interest
Less than 1 year	0%
1 year	25%
2 years	50%
3 years or more	100%

A participant's account becomes 100% vested upon attaining the normal retirement age of 65, upon termination of employment due to death or disability, or if the Plan is terminated.

Participant Loans

Participants are not allowed to borrow from their accounts.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Payments of Benefits

Upon termination of service, death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested account balance, roll it over to another qualified retirement plan, or leave the vested interest in the Plan. Participants may also elect to receive their distribution in installments. Accounts with balances less than $5,000 may be automatically distributed upon a distribution event. In the event of a distribution where the participant's balance is greater than $1,000 and less than $5,000 and the participant has not elected a distribution, the vested balance will be paid as a distribution to an individual retirement account established in the name of the participant by the participant. Effective October 1, 2013, participants must receive a mandatory distribution of their account balances following severance from employment. Participants may not make withdrawals from their accounts prior to age 59½, except in the event of disability, death, or termination of employment, without being subject to certain restrictions and penalties. Distributions are reflected in the financial statements when paid.

Participant Termination and Forfeitures

If at the time of distribution, a participant is not 100% vested, the non-vested portion ("forfeitures") of the participant's account shall be placed in a separate account and will be used to offset matching contributions or pay Plan expenses. During the year ended December 31, 2013, $3,897 in forfeitures were used to offset 2012 employer contributions. Unallocated forfeitures at December 31, 2013 and 2012 were $10,576 and $3,756, respectively.

Valuation of Investments and Income Recognition

Investments are recorded at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

The net realized and unrealized investment gain or loss (net appreciation or depreciation in fair value of investments) is reflected in the accompanying statement of changes in net assets available for benefits and is determined as the difference between the fair value at the beginning of the year (or date of purchase if purchased during the year) and the fair value at the end of the year (or selling price if sold during the year). Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Guaranteed Portfolio Fund

The Principal Fixed Income Guaranteed Option is a benefit-responsive group annuity contract issued by Principal with a fixed rate of interest. It is not a portfolio of contracts whose yields are based on changes in fair value of underlying assets, as would be found in a stable value fund. As a result, the average yield earned by the Plan is the yield earned (i.e., interest credited) on the group annuity contract.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Guaranteed Portfolio Fund (continued)

As described in Financial Accounting Standards Board Accounting Standards Codification Topic 946-210-45, guaranteed interest contracts ("investment contracts") held by a defined contribution plan are required to be reported at fair value. However, contract value is a relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, as the contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in a fixed-income guaranteed option fund. As required by generally accepted accounting principles, the statements of net assets available for benefits present the fair value of the fund, with an adjustment of the fund from fair value to contract value as of December 31, 2012. There was no adjustment from fair value to contract value as of December 31, 2013 as contract value approximated fair value.

Contract value is the aggregation of contributions, plus interest, less withdrawals, if any. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at book value. The average yield was approximately 2.66% and 2.81% for 2013 and 2012, respectively. The crediting interest rate was 2.00% and 2.10% at December 31, 2013 and 2012, respectively, and is based on a formula agreed upon with the issuer.

Use of Estimates

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

Risks and Uncertainties

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

Additionally, some of the investments held by the Plan are invested in securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of comparable U.S. companies.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Risks and Uncertainties (continued)

Finally, the Plan provides participants the ability to invest in various pooled separate accounts and guaranteed portfolio fund, which may in turn invest in securities with contractual cash flows, such as asset-backed securities, collateralized mortgage obligations, and commercial loans. The value, liquidity, and related income of those securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

Administrative Expenses

The Company pays certain expenses for operating and maintaining the Plan. The Plan pays certain costs for managing Plan assets and operating and maintaining the Plan.

Subsequent Events

The Plan has evaluated all subsequent events through the auditors' report date, which is the date the financial statements were available for issuance. There were no material subsequent events that required recognition or disclosure in the financial statements.

Note 2 - Investments

Colorado State Bank and Trust and Principal have certified in writing to the Plan administrator that the stated amounts for investments at fair value as of December 31, 2013 and 2012 and the income earned thereon for the year ended December 31, 2013, as reflected in the accompanying financial statements and the supplemental schedule of assets (held at end of year), are complete and accurate.

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's auditors not to perform any auditing procedures with respect to the investment information certified by the trustees, except for comparing the information contained therein to information included in the financial statements and the supplemental schedule of assets (held at end of year).

Note 2 - Investments (continued)

The fair value of investments greater than 5% of net assets was the following:

	December 31, 2013		December 31, 2012	
Vanguard Mid Cap Index Signal	$ 1,064,226		$ -	*
Principal Fixed Income Guaranteed Option	$ 990,839		$ 1,519,593	
Harbor International Institutional	$ 930,391		$ -	*
Vanguard 500 Index Signal	$ 661,868		$ -	*
MFS Investment Management Value R5	$ 550,420		$ -	*
Baron Small Cap Institutional	$ 546,649		$ -	*
PIMCO Total Return Institutional	$ 526,592		$ -	*
T. Rowe Price Retirement 2035	$ 450,562		$ -	*
T. Rowe Price Growth Stock	$ 419,579		$ -	*
Janus Balanced S Fund	$ -	*	$ 1,383,561	
Harbor International Investments Fund	$ -	*	$ 971,856	
American Century A Dividend Bond Fund	$ -	*	$ 724,104	
MFS Investment Management Value A Fund	$ -	*	$ 583,315	
Principal Large Cap S&P 500 Index Sep Account	$ -	*	$ 546,013	
Principal Mid Cap Value 1 Sep Account	$ -	*	$ 514,306	
Principal Large Cap Growth II Sep Account	$ -	*	$ 447,924	

* Represents less than 5% of net assets for the respective year and presented for comparative purposes.

During 2013, the Plan's investments, including gains and losses on investments bought and sold as well as held during the year, appreciated in value as follows:

Mutual funds	$ 761,276
Pooled separate accounts	533,365
	$ 1,294,641

Note 3 - Fair Value Accounting

Accounting principles generally accepted in the United States of America require disclosure about how fair value is determined and establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Note 3 - Fair Value Accounting (continued)

Level 2: Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value measured on a recurring basis as of December 31, 2013 and 2012.

Assets at fair value as of December 31, 2013 are as follows:

Description	Level 1	Level 2	Level 3	Total
Mutual funds				
Small/mid U.S. equity	$ 1,793,614	$ -	$ -	$ 1,793,614
Large U.S. equity	1,633,537	-	-	1,633,537
Balanced/asset allocation	1,528,459	-	-	1,528,459
International equity	930,391	-	-	930,391
Fixed income	526,764	-	-	526,764
Guaranteed portfolio fund				
Short-term fixed income	-	-	990,839	990,839
Total	$ 6,412,765	$ -	$ 990,839	$ 7,403,604

Assets at fair value as of December 31, 2012 are as follows:

Description	Level 1	Level 2	Level 3	Total
Mutual funds				
Balanced/asset allocation	$ 1,383,561	$ -	$ -	$ 1,383,561
Fixed income	971,856	-	-	971,856
International equity	724,104	-	-	724,104
Large U.S. equity	583,315	-	-	583,315
Small/mid U.S. equity	312,113	-	-	312,113
Pooled separate accounts				
Small/mid U.S. equity	-	1,376,369	-	1,376,369
Large U.S. equity	-	1,085,213	-	1,085,213
Guaranteed portfolio fund				
Short-term fixed income	-	-	1,519,593	1,519,593
Total	$ 3,974,949	$ 2,461,582	$ 1,519,593	$ 7,956,124

Note 3 - Fair Value Accounting (continued)

The valuation technique used to measure fair value of the mutual funds is based upon quoted market prices for the underlying investments at the last reported sales price.

The valuation technique used to measure fair value of the pooled separate accounts was the net asset value of units held by the Plan at year-end. The net asset value of these accounts is based on the market value of its underlying investments. The net asset value is not a publicly quoted price in an active market.

The valuation technique used to measure fair value of the guaranteed portfolio fund is based on the valuation formula disclosed in the annuity contract, as calculated by the annuity provider.

The preceding methods 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 fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

There were no changes to the valuation techniques used during the period.

Quantitative Information About Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's Level 3 financial instrument, the valuation technique used to measure the fair value of the financial instrument, and the significant unobservable inputs and the ranges of values for those inputs as of December 31, 2013:

Assets (at Fair Value)	Fair Value at December 31, 2013	Valuation Techniques	Unobservable Inputs	Range of Inputs
Principal Fixed Income Guaranteed Option	$ 990,839	Discontinuation value	Composite crediting rate	2.00%-2.10%
			Surrender charge	5.00%
			Rate at December 31, 2013	2.00%

The following table represents the Plan's Level 3 financial instrument, the valuation technique used to measure the fair value of the financial instrument, and the significant unobservable inputs and the ranges of values for those inputs as of December 31, 2012:

Assets (at Fair Value)	Fair Value at December 31, 2012	Valuation Techniques	Unobservable Inputs	Range of Inputs
Principal Fixed Income Guaranteed Option	$ 1,519,593	Discontinuation value	Composite crediting rate	2.10%-2.65%
			Surrender charge	5.00%
			Rate at December 31, 2012	2.10%

Note 3 - Fair Value Accounting (continued)

Level 3 Changes

The following is a reconciliation of the beginning and ending balances for assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the year ended December 31, 2013:

	Principal Fixed Income Guaranteed Option
Beginning balance	$ 1,519,593
Interest income	26,378
Unrealized gains	79,979
Purchases	221,880
Sales	(856,991)
Ending balance	$ 990,839

Reported Net Asset Values

The following table as of December 31, 2012 sets forth a summary of the Plan's Level 2 investments with a reported net asset value.

	Fair Value	Unfunded Commitment	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
Pooled separate accounts					
Principal Large Cap S&P 500 Index Sep Account (a)	$ 546,013	$ -	Daily	None	1 Day
Principal Large Cap S&P 500 Index Sep Account (b)	514,306	-	Daily	None	1 Day
Principal Large Cap Growth II Sep Account (c)	447,924	-	Daily	None	1 Day
Principal Small Cap Growth I Sep Account (d)	379,196	-	Daily	None	1 Day
Principal Small Cap Growth I Sep Account (e)	283,615	-	Daily	None	1 Day
Principal Small Cap Stk Idx Sep Account (f)	199,252	-	Daily	None	1 Day
Principal Small Cap Stk Idx Sep Account (g)	91,276	-	Daily	None	1 Day
Total	$ 2,461,582	$ -			

Note 3 - Fair Value Accounting (continued)

Reported Net Asset Values (continued)

(a) The investment option normally invests the majority of assets in common stocks of companies that compose the S&P 500 Index. Management attempts to mirror the investment performance of the index by allocating assets in approximately the same weightings as the S&P 500 Index. Over the long term, management seeks a very close correlation between the performance of the separate account before expenses and that of the S&P 500 Index.

(b) The investment seeks long-term growth of capital. The fund invests at least 80% of its net assets, plus any borrowings for investment purposes, in a diversified portfolio of equity securities of companies with a medium market capitalization (those with market capitalizations similar to companies in the Russell MidCap (R) Value Index) at the time of purchase. It invests in value equity securities, an investment strategy that emphasizes buying equity securities that appear to be undervalued. The fund also invests in real estate investment trusts.

(c) The investment seeks long-term growth of capital. The fund invests at least 80% of its net assets, plus any borrowings for investment purposes, in equity securities of companies with large market capitalizations (those with market capitalizations similar to companies in the Russell 1000 (R) Growth Index) at the time of purchase. It invests in growth equity securities; growth orientation emphasizes buying equity securities of companies whose potential for growth of capital and earnings is expected to be above average.

(d) The investment seeks long-term growth of capital. The fund normally invests at least 80% of its net assets, plus any borrowings for investment purposes, in equity securities of companies with small market capitalizations (those with market capitalizations equal to or smaller than the greater of: 1) $4.0 billion or 2) the highest market capitalization of the companies in the Russell 2000 (R) Growth Index) at the time of purchase. It invests in growth equity securities; growth orientation emphasizes buying equity securities of companies whose potential for growth of capital and earnings is expected to be above average.

(e) The investment option invests primarily in common stocks and other equity securities of medium capitalization companies. It normally invests the majority of assets in companies with market capitalizations similar to those companies in the Russell MidCap Index. Management's securities selection is based on stocks with value and/or growth characteristics, and management constructs an investment portfolio that has a blend of stocks with these characteristics. It may invest up to 25% of assets in foreign securities.

(f) The investment seeks long-term growth of capital and normally invests the majority of assets in common stocks of companies that compose the S&P SmallCap 600 Index. Management attempts to mirror the investment performance of the index by allocating assets in approximately the same weightings as the S&P 600 Index. Over the long term, management seeks a very close correlation between the performance of the separate account before expenses and that of the S&P 600 Index.

Note 3 - Fair Value Accounting (continued)

Reported Net Asset Values (continued)

(g) The investment seeks to provide long-term growth of capital. The fund invests primarily in equity securities of companies with any market capitalization, but has a greater exposure to large market capitalization companies than small- or medium-market capitalization companies. It invests in equity securities with value and/or growth characteristics and constructs an investment portfolio that has a blend of equity securities with these characteristics. Investing in value equity securities is an investment strategy that emphasizes buying equity securities that appear to be undervalued.

Withdrawals may be made at-will in order to pay participant-directed withdrawals. Such withdrawal requests are required to be paid promptly, but in all cases within one day after receiving the withdrawal notice. Withdrawal notices unrelated to participant-directed withdrawals require a one-year advance notice, but may be paid earlier at the discretion of the trust company.

Note 4 - Income Taxes

On March 31, 2008, the IRS issued an opinion letter indicating that the prototype plan document adopted by the Plan, as then designed, qualified under Section 401(a) of the Internal Revenue Code ("IRC"). The Plan has since been amended; however, the Plan administrator believes that the Plan continues to be operated and administered in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability 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. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 5 - Administration of the Plan

The Company provides, at no cost to the Plan, certain administrative, accounting, and legal services to the Plan and also pays the costs of certain outside services for the Plan. Certain fees may be charged directly to participant accounts.

Note 6 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated for any reason, all participants become 100% vested, and the Plan administrator is to distribute each participant's interest to the participant or the participant's beneficiary.

Note 7 - Party-in-Interest Transactions

Certain Plan investments are shares of separate accounts managed by Principal, which served as the trustee and custodian, managed Plan assets, and maintained the Plan's record as of December 31, 2012, and for the period from January 1, 2013 through September 30, 2013, as defined by the Plan; therefore, these transactions qualify as party-in-interest. As of December 31, 2013, Principal retained custodial and other related duties relative to the guaranteed portfolio fund, which also qualifies as a party-in-interest transaction. These transactions are exempt from prohibited transaction rules. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund. There were no party-in-interest transactions with the new trustee, Colorado State Bank and Trust as of December 31, 2013 and for the period from October 1, 2013 through December 31, 2013.

Note 8 - Reconciliation to Form 5500

Excess contributions as of and for the year ended December 31, 2013 for financial reporting purposes differ from amounts shown on the Plan's Form 5500 due to the accrual of corrective distributions.

SUPPLEMENTAL SCHEDULE

FASTAFF 401(K) PLAN

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2013

Employer Identification Number - 84-1108544
Plan Number - 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Money market accounts		
	Cavanal Hill	Cash Mg Institutional Cl Fd#0051	$ 10,576
	Gabelli	US Treasury Money Market AAA	9,766
	Total money market accounts		20,342
	Mutual funds		
	Vanguard	Mid Cap Index Signal	1,064,226
	Harbor	International Institutional	930,391
	Vanguard	500 Index Signal	661,868
	MFS Investment Management	Value R5	550,420
	Baron	Small Cap Institutional	546,649
	PIMCO	Total Return Institutional	526,592
	T. Rowe Price	Retirement 2035	450,562
	T. Rowe Price	Growth Stock	419,579
	T. Rowe Price	Retirement 2025	289,331
	T. Rowe Price	Retirement 2040	279,672
	T. Rowe Price	Retirement 2030	265,737
	DGHM	V2000 Small Cap Value Institutional	182,739
	T. Rowe Price	Retirement 2020	92,667
	T. Rowe Price	Retirement 2045	54,099
	T. Rowe Price	Retirement 2010	47,148
	T. Rowe Price	Retirement 2015	42,048
	T. Rowe Price	Retirement 2050	7,195
	Invesco	Equity and Income R6	1,670
	Hotchkis & Wiley	High Yield I	172
	Total mutual funds		6,412,765
	Guaranteed portfolio fund		
*	Principal	Fixed Income Guaranteed Option	990,839
			$ 7,423,946

* Party-in-interest