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

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ARGUS OF COLORADO 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/2003

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

720 SOUTH COLORADO BLVD
SUITE 600 N
GLENDALE, CO 80246

2b Employer Identification Number (EIN)
84-1163767

2c Plan Sponsor's telephone number
303-322-4100

2d Business code (see instructions)
621399

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	KRISTY C MESTDAGH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	149
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	112
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	89
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	36
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	125
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	125
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	85
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

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....…… ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	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.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
ARGUS OF COLORADO 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARGUS OF COLORADO

D Employer Identification Number (EIN)
84-1163767

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).. . . . . [X] 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

STATE FARM INVESTMENT MANAGEMENT CO

37-0902469

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

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

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

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

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

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

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

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

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

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

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

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

ASCENSUS

11-3665754

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 37 99 60	NONE	2340	Yes [X] No [ ]	Yes [X] No [ ]	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 [ ]

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)

(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 ☐

(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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
ARGUS OF COLORADO 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARGUS OF COLORADO

D Employer Identification Number (EIN)
84-1163767

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	39591	39880
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	34539	33778
(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)	61218	61260
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1288015	1247198
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	1423363	1382116
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1423363	1382116

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)		
	(B) Participants	2a(1)(B)	67236	
	(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)		67236
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)	1629	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1629
	(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)	13150	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		13150
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		70390
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		152405
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	191312	
(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)		191312
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	2340	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2340
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		193652
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-41247
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: STRATAGEM P.C. **(2)** EIN: 27-1239580

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		95355
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		130000
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

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
ARGUS OF COLORADO 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARGUS OF COLORADO

D Employer Identification Number (EIN)
84-1163767

Part I Distributions

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

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

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

EIN(s): 45-0404698

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Argus of Colorado 401(k) Plan

Years Ended December 31, 2014 and 2013
with
Independent Auditors' Report

Argus of Colorado 401(k) Plan

Years Ended December 31, 2014 and 2013
with
Independent Auditors' Report

Contents

	Page
Independent Auditors' Report	1-2
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-13
Accompanying Supplemental Information:	
Schedule H, line 4i – Schedule of Assets (Held at End of Year)	14
Schedule H, line 4a – Schedule of Delinquent Participant Contributions	15

Administrative Committee and Participants
Argus of Colorado 401(k) Plan
Denver, Colorado

Independent Auditors' Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Argus of Colorado 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the years then ended and the related notes to the financial statements and supplemental schedule of assets (held at end of year) as of and for the year ended December 31, 2014.

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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we are 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Acensus Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Stratagem PC | 14143 Denver West Pkwy, Ste 450 | Lakewood, CO 80401 | 303.988.1900 StratagemCPA.com

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of and for the year ended December 31, 2014 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 of Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

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



Lakewood, Colorado

October 12, 2015

Argus of Colorado 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2014 and 2013
(See Independent Auditors' Report)

Assets

	2014	2013
Investments:		
At fair value:		
Shares of registered investment companies:		
State Farm Bond Fund R2	$ 130,728	$ 135,479
State Farm Equity & Bond Fund R2	11	27,607
State Farm Equity Fund R2	31,202	26,380
State Farm International Equity Fund R2	27,695	28,178
State Farm International Index Fund R2	41,029	49,116
State Farm Life Path 2020 Fund R2	258,185	248,188
State Farm Life Path 2030 Fund R2	85,126	85,218
State Farm Life Path 2040 Fund R2	54,156	58,174
State Farm Life Path Retirement Fund R2	19,279	15,553
State Farm Money Market Fund R2	33,778	34,539
State Farm S&P 500 Index Fund R2	431,327	434,666
State Farm Small Cap Index Fund R2	139,614	152,813
State Farm Small/Mid Cap Equity Fund R2	28,846	26,643
Total investments available for benefits	1,280,976	1,322,554
Receivables:		
Notes receivable from participants	61,260	61,218
Participant contributions	50,138	41,564
Employer's contributions, lost earnings	-	418
Total receivables	111,398	103,200
Total net assets available for benefits	$ 1,392,374	$ 1,425,754

(See Notes to Financial Statements)

Argus of Colorado 401(k) Plan

Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2014 and 2013
(See Independent Auditors' Report)

	2014	2013
Additions to net assets attributed to:		
Contributions:		
Employer paid lost earnings	$ -	$ 418
Participant	75,103	84,771
Total contributions	75,103	85,189
Investment income:		
Interest and dividends	13,150	14,311
Net appreciation in fair value of investments	70,390	204,152
Total investment income	83,540	218,463
Interest income on notes receivable from participants	1,629	1,797
Total additions	160,272	305,449
Deductions from net assets attributed to:		
Administrative expenses	2,340	2,376
Benefits paid to participants	191,312	102,771
Total deductions	193,652	105,147
Net increase (decrease)	(33,380)	200,302
Net assets available for benefits:		
Beginning of year	1,425,754	1,225,452
End of year	$ 1,392,374	$ 1,425,754

(See Notes to Financial Statements)

1. Description of Plan

The following description of Argus of Colorado 401(k) Plan ("the Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan, which became effective April 1, 2003 is a defined contribution plan covering all employees of Argus of Colorado, Argus Health Network LLC, Argus Home Care Inc., Ark Valley Home & Health Care and Tartan Healthcare Management (collectively referred to as "the Company") who have one year of service and are age twenty-one or older. The Plan was restated and amended on April 1, 2009. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

Contributions

Each year, participants may contribute a discretionary amount per pay period equal to at least 1%, but no more than 100% of annual compensation, as defined in the Plan. Deferral contributions shall not exceed certain limits as set forth by the Internal Revenue Code ($17,500 for 2014 and 2013). The Internal Revenue Service adjusts this limitation each year for cost of living increases. Participants may change their contribution percentage throughout the year and may cease making contributions at any time. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants contribute pre-tax elective deferral contributions into the Plan. Participant contributions are 100% vested upon contributions into the Plan.

The Company may contribute discretionary amounts as a match of participant elective contributions for the Plan year. The amount of the match will equal such an amount as the employer deems appropriate except that a participant's elective contributions in excess of a percentage of compensation for the payroll period as determined by the Company shall not be taken into account. The Company did not make matching contributions for the years ended December 31, 2014 and 2013.

Rollover contributions transferred from other qualified retirement plans or from Individual Retirement Accounts are accepted as permitted by the Plan.

Participant accounts

Each participant's account is credited with the participant's contributions and allocation of (a) the Company's contribution, and, (b) Plan earnings. In addition, participant accounts are charged with an allocation of administrative expenses. Allocations are based on account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. Description of Plan (continued)

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 25% vested after one year of service, and vest 25% per year thereafter, until becoming fully bested after 4 years of service. Participants will be 100% vested upon permanent disability or death.

Forfeitures

Pursuant to the Plan, forfeitures from non-vested participants shall be utilized to offset expenses and employer contributions. No forfeitures were used for these purposes in 2014 and 2013. Total amount of non-vested assets forfeited in 2014 and 2013 were approximately $2,800 and $2,600, respectively. Total amount of forfeitures available for use for the years ended December 31, 2014 and 2013 are approximately $2,800 and $2,600, respectively.

Notes receivable from participants

The Plan allows for loans to be taken against the vested benefits of a participant's account. The maximum term of the loan is five years unless the loan is for the purchase of a primary residence, for which the term is a maximum of ten years. A participant may borrow from their account a minimum of $1,000 up to a maximum equal to the lesser of 50% of their vested account balance or $50,000 minus the difference of the largest unpaid loan balance during the last twelve months and the unpaid loan balance outstanding the day the loan is made. The loans are secured by the balance in the participants account. The interest rate charged for loans are determined by the Plan's third party administrator and rates are similar to commercial lending rates. Principal and interest is paid ratably through payroll deductions.

As of December 31, 2014 and 2013, there were thirteen and twelve outstanding participant loans maturing in five years or less, with total outstanding principal balances of $61,260 and $61,218, respectively.

2. Summary of Significant Accounting Policies

Basis of accounting

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

Estimates

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

2. Summary of Significant Accounting Policies (continued)

Investment valuation and income recognition

The Plan's investments are held in individual mutual funds managed by State Farm Insurance Company and are reported 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 4.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought, sold and held during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of benefits

In the event of termination of services, retirement, disability or death, a participant will receive their accumulated contributions made to the plan, the vested portion of the accumulated contributions made by the Company and the investment earnings that have accumulated on those contributions while they were in the plan. Benefits can be rolled into another qualified plan, received in a lump-sum or paid in installments over a specific period based on age at retirement. Account balances less than $1,000 at termination will be rolled to another qualified plan or paid in a lump sum. Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

3. Investments

During 2014 and 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $70,390 and $204,152, respectively as follows:

The following table presents investments held by the Plan as of December 31, 2014. Investments that represent 5% or more of the Plan's net assets available for benefits are separately identified. There are no nonparticipant directed investments for the year ended December 31, 2014.

Mutual funds:	
State Farm Bond Fund R2	$ 130,728
State Farm Life Path 2020 Fund R2	258,185
State Farm Life Path 2030 Fund R2	85,126
State Farm S&P 500 Index Fund R2	431,327
State Farm Small Cap Index Fund R2	139,614
Others (each less than 5% of net assets)	235,996
Total investments available for benefits	$ 1,280,976

The following table presents investments held by the Plan as of December 31, 2013. Investments that represent 5% or more of the Plan's net assets available for benefits are separately identified. There are no nonparticipant directed investments for the year ended December 31, 2013.

Mutual funds:	
State Farm Bond Fund R2	$ 135,479
State Farm Life Path 2020 Fund R2	248,188
State Farm Life Path 2030 Fund R2	85,218
State Farm S&P 500 Index Fund R2	434,666
State Farm Small Cap Index Fund R2	152,813
Others (each less than 5% of net assets)	266,190
Total investments available for benefits	$ 1,322,554

Investment options

Upon enrollment in the Plan, a participant may direct employee contributions to any of the investment options summarized as follows:

State Farm Bond Fund R2 – The fund's objective is to realize over a period of years the highest yield consistent with investing in investment grade bonds. Funds are invested in bonds issued by U.S. companies, U.S. government agency obligations, and mortgage-backed securities.

3. Investments (continued)

Investment options (continued)

Upon enrollment in the Plan, a participant may direct employee contributions to any of the investment options summarized as follows:

State Farm Equity & Bond Fund R2 – The fund's objective is long-term growth of principal while providing some current income. Funds are invested primarily in common stock of U.S. companies as well as bonds and cash.

State Farm Equity Fund R2 – The fund seeks long-term growth of capital. Funds are invested common stocks of U.S. companies with market capitalizations of at least $1.5 billion. The fund utilizes both value and growth investment strategies.

State Farm International Equity Fund R2 – The fund seeks long-term growth of capital. Funds are primarily invested in common stock of Non U.S. companies.

State Farm International Index Fund R2 – The fund seeks capital appreciation by investing in common stock of Non U.S. companies within market capitalization that comprise the Morgan Stanley Capital International Europe, Australia, and Far East Index.

State Farm Life Path 2020 Fund R2 – The fund's objective is to maximize assets for retirement or other purposes. Funds are invested primarily in bonds as well as common stock of U.S. and Non U.S. companies and cash.

State Farm Life Path 2030 Fund R2 – The fund's objective is to maximize assets for retirement or other purposes. Funds are invested primarily in common stock of U.S. companies as well as common stock of Non U.S. companies, bonds and cash.

State Farm Life Path 2040 Fund R2 – The fund's objective is to maximize assets for retirement or other purposes. Funds are invested primarily in common stock of U.S. companies as well as common stock of Non U.S. companies, bonds and cash.

State Farm Life Path Retirement Fund R2 – The fund's objective is to maximize assets for retirement or other purposes. Funds are invested primarily in bonds as well as stocks of U.S. and Non U.S. companies.

State Farm Money Market Fund R2 – The fund's objective is to maximize current income to the extent consistent with the preservation of capital and maintenance of liquidity. Funds are invested exclusively in short-term, U.S. money-market securities, including those issued by U.S. and foreign financial institutions.

3. Investments (continued)

Investment options (continued)

State Farm S&P 500 Index Fund R2 – The fund's objective is to provide investment results that correspond to the total return of publicly traded common stocks in the aggregate, as represented by the S&P 500 Index. Funds are invested in stocks of U.S. companies.

State Farm Small Cap Index Fund R2 – The fund seeks capital appreciation by investing in common stocks of U.S. companies within market capitalization that comprise the Russell 2000 index.

State Farm Small/Mid Cap Equity Fund R2 – The fund seeks long-term growth of capital. Funds are invested in equity securities of U.S. companies with relatively small market capitalizations.

Participants may change their investment options daily and may suspend at any time.

4. Fair Value Measurements

The Plan has adopted Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") Topic 820, *Fair Value Measurements and Disclosures*. FASB ASC Topic 820 establishes a single authoritative definition of fair value and sets a hierarchy for measuring fair value. The hierarchy for measuring fair value prioritizes the inputs to valuation techniques used to measure fair value and gives the highest priority to unadjusted quoted prices for securities traded in active markets (level 1) and the lowest priority to unobservable inputs (level 3). The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The hierarchies for measuring fair value under FASB ASC Topic 820 are as follows:

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

Level 2 – Inputs to the valuation methodology include a) quoted prices for similar assets or liabilities in active markets; b) quoted prices for identical or similar assets or liabilities in inactive markets; c) inputs other than quoted prices that are observable for the asset or liability; and d) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

4. Fair Value Measurements (continued)

As required by FASB ASC Topic 820, the Plan's portfolio investments as of December 31, 2014 were classified as follows, based on the lowest level of input that is significant to the fair value measurement:

Description	Level 1	Level 2	Level 3	Totals
Mutual funds	$ 1,280,976	$ -	$ -	$ 1,280,976

As required by FASB ASC 820, the Plan's portfolio investments as of December 31, 2013 were classified as follows, based on the lowest level of input that is significant to the fair value measurement:

Description	Level 1	Level 2	Level 3	Totals
Mutual funds	$ 1,322,554	$ -	$ -	$ 1,322,554

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes to the methodologies used at December 31, 2014 and 2013.

Mutual funds – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

5. Tax Status

Compliance

The Internal Revenue Service has determined and informed Acensus, Inc., the Plan's custodian, by a letter dated March 31, 2008, that the prototype Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the plan is currently designed and being operated in compliance with applicable requirements of the Internal Revenue Code.

Employee contributions to the Plan include pre-tax earnings, as permitted by section 401(k) of the Internal Revenue Code, and are subject to federal income taxes when distributed to participants. Earnings from the Plan's investments are not taxable to the participants until partial or complete distribution of such earnings is made. Therefore, no provision for income taxes has been included in the Plan's financial statements.

5. Tax Status (continued)

Uncertain tax positions

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more-likely-than-not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2013, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

6. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net assets available for benefits per the financial statements at December 31, 2014 and 2013 and the related Form 5500:

	2014	2013
Net assets available for benefits per Form 5500	$ 1,382,116	$ 1,423,363
Adjustment to employees' contributions receivable	10,258	1,973
Employer's contributions, lost earnings	-	418
Net assets available for benefits per the financial statements	$ 1,392,374	$ 1,425,754

7. 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. In the event of Plan termination, participants will become 100% vested in their total accounts.

8. Information Prepared and Certified by Custodian

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule including investments and notes receivable from participants held at December 31, 2014 and 2013, and net appreciation in fair value of investments, interest dividends, interest income on notes receivable from participants, administrative expenses, benefits paid to participants and other expenses for the years ended December 31, 2014 and 2013, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Acensus Trust Company, the custodian of the Plan.

9. Risks and Uncertainties

The Plan is required by FASB ASC Topic 825, *Financial Instruments,* to disclose significant concentrations of credit risk regardless of the degree of such risk. At December 31, 2014 and 2013, the financial instruments that potentially subject the Plan to a concentration of credit risk consist principally of investments.

The Plan provides for various investment options. Investment securities, in general, are exposed to various risks, such as interest rates, credit, and overall market volatility risk. Due to the level of risk associated with investment securities, it is reasonably possible that changes in value of investment securities will occur in the near term and that such change could materially affect participants' account balances and amount presented in the statements of net assets available for benefits.

10. Party-In-Interest and Related Party Transactions

Certain Plan investments are shares of mutual funds managed by State Farm Insurance Company, the asset custodian of the Plan as of December 31, 2014 and 2013. These transactions qualify as exempt party-in-interest transactions.

11. Prohibited Transactions - Participant Contributions

During the Plan years ended December 31, 2014 and 2013, the Company was delinquent in remitting to the Trustee certain employee contributions totaling $95,335 and $72,557, respectively, within the time period set forth in the Department of Labor's (DOL) plan asset regulations. Upon payment, participants will be credited with the amount of investment gain that would have been earned had the participant contributions been remitted on a timely basis. These corrective payments were made during the years ending December 31, 2015 and 2014, respectively.

12. Subsequent Events

Subsequent events have been evaluated by management as of the date of these financial statements. This date represents the date the financial statements were available to be issued.

Accompanying Supplemental Information
(See Independent Auditors' Report)

Argus of Colorado 401(k) Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year)
December 31, 2014
(See Independent Auditors' Report)

EIN: 84-1163767
Plan Number: 001

(a)	(b) Identity of issue, borrower lessor or similar party	(c) Description of investment, interest rate, collateral par or maturity value	(d) Cost	(e) Current value	
*	State Farm Insurance Company	State Farm Bond Fund R2	(1)	$ 130,728	#
*	State Farm Insurance Company	State Farm Equity & Bond Fund R2	(1)	11	
*	State Farm Insurance Company	State Farm Equity Fund R2	(1)	31,202	
*	State Farm Insurance Company	State Farm International Equity Fund R2	(1)	27,695	
*	State Farm Insurance Company	State Farm International Index Fund R2	(1)	41,029	
*	State Farm Insurance Company	State Farm Life Path 2020 Fund R2	(1)	258,185	#
*	State Farm Insurance Company	State Farm Life Path 2030 Fund R2	(1)	85,126	#
*	State Farm Insurance Company	State Farm Life Path 2040 Fund R2	(1)	54,156	
*	State Farm Insurance Company	State Farm Life Path Retirement Fund R2	(1)	19,279	
*	State Farm Insurance Company	State Farm Money Market Fund R2	(1)	33,778	
*	State Farm Insurance Company	State Farm S&P 500 Index Fund R2	(1)	431,327	#
*	State Farm Insurance Company	State Farm Small Cap Index Fund R2	(1)	139,614	#
*	State Farm Insurance Company	State Farm Small/Mid Cap Equity Fund R2	(1)	28,846	
	Subtotal			1,280,976	
*	Notes receivable from participants	Interest rates of 3.25%; varying maturity dates; balances ranging from $120 to $25,395		61,260	
				$ 1,342,236	

* A party-in-interest as defined by ERISA
(1) The cost of participant-directed investments is not required to be disclosed
\# Represents 5% or more of total Plan assets

Argus of Colorado 401(k) Plan

Schedule H, line 4a – Schedule of Delinquent Participant Contributions
December 31, 2014
(See Independent Auditors' Report)

EIN: 84-1163767
Plan Number: 001

The following table represents non-exempt prohibited transactions that occurred during the year ended December 31, 2014:

Total that Constitutes Non-exempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 95,335	$ -	$ 95,335	$ -	$ -

The following table represents non-exempt prohibited transactions that occurred during the year ended December 31, 2013:

Total that Constitutes Non-exempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 72,557	$ -	$ 72,557	$ -	$ -

Argus of Colorado 401(k) Plan

Years Ended December 31, 2014 and 2013
with
Independent Auditors' Report

Argus of Colorado 401(k) Plan

Years Ended December 31, 2014 and 2013
with
Independent Auditors' Report

Contents

	Page
Independent Auditors' Report	1-2
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-13
Accompanying Supplemental Information:	
Schedule H, line 4i – Schedule of Assets (Held at End of Year)	14
Schedule H, line 4a – Schedule of Delinquent Participant Contributions	15

Administrative Committee and Participants
Argus of Colorado 401(k) Plan
Denver, Colorado

Independent Auditors' Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Argus of Colorado 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the years then ended and the related notes to the financial statements and supplemental schedule of assets (held at end of year) as of and for the year ended December 31, 2014.

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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we are 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Acensus Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Stratagem PC | 14143 Denver West Pkwy, Ste 450 | Lakewood, CO 80401 | 303.988.1900 StratagemCPA.com

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of and for the year ended December 31, 2014 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 of Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

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



Lakewood, Colorado

October 12, 2015

Argus of Colorado 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2014 and 2013
(See Independent Auditors' Report)

Assets

	2014	2013
Investments:		
At fair value:		
Shares of registered investment companies:		
State Farm Bond Fund R2	$ 130,728	$ 135,479
State Farm Equity & Bond Fund R2	11	27,607
State Farm Equity Fund R2	31,202	26,380
State Farm International Equity Fund R2	27,695	28,178
State Farm International Index Fund R2	41,029	49,116
State Farm Life Path 2020 Fund R2	258,185	248,188
State Farm Life Path 2030 Fund R2	85,126	85,218
State Farm Life Path 2040 Fund R2	54,156	58,174
State Farm Life Path Retirement Fund R2	19,279	15,553
State Farm Money Market Fund R2	33,778	34,539
State Farm S&P 500 Index Fund R2	431,327	434,666
State Farm Small Cap Index Fund R2	139,614	152,813
State Farm Small/Mid Cap Equity Fund R2	28,846	26,643
Total investments available for benefits	1,280,976	1,322,554
Receivables:		
Notes receivable from participants	61,260	61,218
Participant contributions	50,138	41,564
Employer's contributions, lost earnings	-	418
Total receivables	111,398	103,200
Total net assets available for benefits	$ 1,392,374	$ 1,425,754

(See Notes to Financial Statements)

Argus of Colorado 401(k) Plan

Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2014 and 2013
(See Independent Auditors' Report)

	2014	2013
Additions to net assets attributed to:		
Contributions:		
Employer paid lost earnings	$ -	$ 418
Participant	75,103	84,771
Total contributions	75,103	85,189
Investment income:		
Interest and dividends	13,150	14,311
Net appreciation in fair value of investments	70,390	204,152
Total investment income	83,540	218,463
Interest income on notes receivable from participants	1,629	1,797
Total additions	160,272	305,449
Deductions from net assets attributed to:		
Administrative expenses	2,340	2,376
Benefits paid to participants	191,312	102,771
Total deductions	193,652	105,147
Net increase (decrease)	(33,380)	200,302
Net assets available for benefits:		
Beginning of year	1,425,754	1,225,452
End of year	$ 1,392,374	$ 1,425,754

(See Notes to Financial Statements)

1. Description of Plan

The following description of Argus of Colorado 401(k) Plan ("the Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan, which became effective April 1, 2003 is a defined contribution plan covering all employees of Argus of Colorado, Argus Health Network LLC, Argus Home Care Inc., Ark Valley Home & Health Care and Tartan Healthcare Management (collectively referred to as "the Company") who have one year of service and are age twenty-one or older. The Plan was restated and amended on April 1, 2009. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

Contributions

Each year, participants may contribute a discretionary amount per pay period equal to at least 1%, but no more than 100% of annual compensation, as defined in the Plan. Deferral contributions shall not exceed certain limits as set forth by the Internal Revenue Code ($17,500 for 2014 and 2013). The Internal Revenue Service adjusts this limitation each year for cost of living increases. Participants may change their contribution percentage throughout the year and may cease making contributions at any time. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants contribute pre-tax elective deferral contributions into the Plan. Participant contributions are 100% vested upon contributions into the Plan.

The Company may contribute discretionary amounts as a match of participant elective contributions for the Plan year. The amount of the match will equal such an amount as the employer deems appropriate except that a participant's elective contributions in excess of a percentage of compensation for the payroll period as determined by the Company shall not be taken into account. The Company did not make matching contributions for the years ended December 31, 2014 and 2013.

Rollover contributions transferred from other qualified retirement plans or from Individual Retirement Accounts are accepted as permitted by the Plan.

Participant accounts

Each participant's account is credited with the participant's contributions and allocation of (a) the Company's contribution, and, (b) Plan earnings. In addition, participant accounts are charged with an allocation of administrative expenses. Allocations are based on account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. Description of Plan (continued)

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 25% vested after one year of service, and vest 25% per year thereafter, until becoming fully bested after 4 years of service. Participants will be 100% vested upon permanent disability or death.

Forfeitures

Pursuant to the Plan, forfeitures from non-vested participants shall be utilized to offset expenses and employer contributions. No forfeitures were used for these purposes in 2014 and 2013. Total amount of non-vested assets forfeited in 2014 and 2013 were approximately $2,800 and $2,600, respectively. Total amount of forfeitures available for use for the years ended December 31, 2014 and 2013 are approximately $2,800 and $2,600, respectively.

Notes receivable from participants

The Plan allows for loans to be taken against the vested benefits of a participant's account. The maximum term of the loan is five years unless the loan is for the purchase of a primary residence, for which the term is a maximum of ten years. A participant may borrow from their account a minimum of $1,000 up to a maximum equal to the lesser of 50% of their vested account balance or $50,000 minus the difference of the largest unpaid loan balance during the last twelve months and the unpaid loan balance outstanding the day the loan is made. The loans are secured by the balance in the participants account. The interest rate charged for loans are determined by the Plan's third party administrator and rates are similar to commercial lending rates. Principal and interest is paid ratably through payroll deductions.

As of December 31, 2014 and 2013, there were thirteen and twelve outstanding participant loans maturing in five years or less, with total outstanding principal balances of $61,260 and $61,218, respectively.

2. Summary of Significant Accounting Policies

Basis of accounting

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

Estimates

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

2. Summary of Significant Accounting Policies (continued)

Investment valuation and income recognition

The Plan's investments are held in individual mutual funds managed by State Farm Insurance Company and are reported 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 4.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought, sold and held during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of benefits

In the event of termination of services, retirement, disability or death, a participant will receive their accumulated contributions made to the plan, the vested portion of the accumulated contributions made by the Company and the investment earnings that have accumulated on those contributions while they were in the plan. Benefits can be rolled into another qualified plan, received in a lump-sum or paid in installments over a specific period based on age at retirement. Account balances less than $1,000 at termination will be rolled to another qualified plan or paid in a lump sum. Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

3. Investments

During 2014 and 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $70,390 and $204,152, respectively as follows:

The following table presents investments held by the Plan as of December 31, 2014. Investments that represent 5% or more of the Plan's net assets available for benefits are separately identified. There are no nonparticipant directed investments for the year ended December 31, 2014.

Mutual funds:	
State Farm Bond Fund R2	$ 130,728
State Farm Life Path 2020 Fund R2	258,185
State Farm Life Path 2030 Fund R2	85,126
State Farm S&P 500 Index Fund R2	431,327
State Farm Small Cap Index Fund R2	139,614
Others (each less than 5% of net assets)	235,996
Total investments available for benefits	$ 1,280,976

The following table presents investments held by the Plan as of December 31, 2013. Investments that represent 5% or more of the Plan's net assets available for benefits are separately identified. There are no nonparticipant directed investments for the year ended December 31, 2013.

Mutual funds:	
State Farm Bond Fund R2	$ 135,479
State Farm Life Path 2020 Fund R2	248,188
State Farm Life Path 2030 Fund R2	85,218
State Farm S&P 500 Index Fund R2	434,666
State Farm Small Cap Index Fund R2	152,813
Others (each less than 5% of net assets)	266,190
Total investments available for benefits	$ 1,322,554

Investment options

Upon enrollment in the Plan, a participant may direct employee contributions to any of the investment options summarized as follows:

State Farm Bond Fund R2 – The fund's objective is to realize over a period of years the highest yield consistent with investing in investment grade bonds. Funds are invested in bonds issued by U.S. companies, U.S. government agency obligations, and mortgage-backed securities.

3. Investments (continued)

Investment options (continued)

Upon enrollment in the Plan, a participant may direct employee contributions to any of the investment options summarized as follows:

State Farm Equity & Bond Fund R2 – The fund's objective is long-term growth of principal while providing some current income. Funds are invested primarily in common stock of U.S. companies as well as bonds and cash.

State Farm Equity Fund R2 – The fund seeks long-term growth of capital. Funds are invested common stocks of U.S. companies with market capitalizations of at least $1.5 billion. The fund utilizes both value and growth investment strategies.

State Farm International Equity Fund R2 – The fund seeks long-term growth of capital. Funds are primarily invested in common stock of Non U.S. companies.

State Farm International Index Fund R2 – The fund seeks capital appreciation by investing in common stock of Non U.S. companies within market capitalization that comprise the Morgan Stanley Capital International Europe, Australia, and Far East Index.

State Farm Life Path 2020 Fund R2 – The fund's objective is to maximize assets for retirement or other purposes. Funds are invested primarily in bonds as well as common stock of U.S. and Non U.S. companies and cash.

State Farm Life Path 2030 Fund R2 – The fund's objective is to maximize assets for retirement or other purposes. Funds are invested primarily in common stock of U.S. companies as well as common stock of Non U.S. companies, bonds and cash.

State Farm Life Path 2040 Fund R2 – The fund's objective is to maximize assets for retirement or other purposes. Funds are invested primarily in common stock of U.S. companies as well as common stock of Non U.S. companies, bonds and cash.

State Farm Life Path Retirement Fund R2 – The fund's objective is to maximize assets for retirement or other purposes. Funds are invested primarily in bonds as well as stocks of U.S. and Non U.S. companies.

State Farm Money Market Fund R2 – The fund's objective is to maximize current income to the extent consistent with the preservation of capital and maintenance of liquidity. Funds are invested exclusively in short-term, U.S. money-market securities, including those issued by U.S. and foreign financial institutions.

3. Investments (continued)

Investment options (continued)

State Farm S&P 500 Index Fund R2 – The fund's objective is to provide investment results that correspond to the total return of publicly traded common stocks in the aggregate, as represented by the S&P 500 Index. Funds are invested in stocks of U.S. companies.

State Farm Small Cap Index Fund R2 – The fund seeks capital appreciation by investing in common stocks of U.S. companies within market capitalization that comprise the Russell 2000 index.

State Farm Small/Mid Cap Equity Fund R2 – The fund seeks long-term growth of capital. Funds are invested in equity securities of U.S. companies with relatively small market capitalizations.

Participants may change their investment options daily and may suspend at any time.

4. Fair Value Measurements

The Plan has adopted Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") Topic 820, *Fair Value Measurements and Disclosures*. FASB ASC Topic 820 establishes a single authoritative definition of fair value and sets a hierarchy for measuring fair value. The hierarchy for measuring fair value prioritizes the inputs to valuation techniques used to measure fair value and gives the highest priority to unadjusted quoted prices for securities traded in active markets (level 1) and the lowest priority to unobservable inputs (level 3). The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The hierarchies for measuring fair value under FASB ASC Topic 820 are as follows:

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

Level 2 – Inputs to the valuation methodology include a) quoted prices for similar assets or liabilities in active markets; b) quoted prices for identical or similar assets or liabilities in inactive markets; c) inputs other than quoted prices that are observable for the asset or liability; and d) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

4. Fair Value Measurements (continued)

As required by FASB ASC Topic 820, the Plan's portfolio investments as of December 31, 2014 were classified as follows, based on the lowest level of input that is significant to the fair value measurement:

Description	Level 1	Level 2	Level 3	Totals
Mutual funds	$ 1,280,976	$ -	$ -	$ 1,280,976

As required by FASB ASC 820, the Plan's portfolio investments as of December 31, 2013 were classified as follows, based on the lowest level of input that is significant to the fair value measurement:

Description	Level 1	Level 2	Level 3	Totals
Mutual funds	$ 1,322,554	$ -	$ -	$ 1,322,554

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes to the methodologies used at December 31, 2014 and 2013.

Mutual funds – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

5. Tax Status

Compliance

The Internal Revenue Service has determined and informed Acensus, Inc., the Plan's custodian, by a letter dated March 31, 2008, that the prototype Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the plan is currently designed and being operated in compliance with applicable requirements of the Internal Revenue Code.

Employee contributions to the Plan include pre-tax earnings, as permitted by section 401(k) of the Internal Revenue Code, and are subject to federal income taxes when distributed to participants. Earnings from the Plan's investments are not taxable to the participants until partial or complete distribution of such earnings is made. Therefore, no provision for income taxes has been included in the Plan's financial statements.

5. Tax Status (continued)

Uncertain tax positions

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more-likely-than-not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2013, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

6. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net assets available for benefits per the financial statements at December 31, 2014 and 2013 and the related Form 5500:

	2014	2013
Net assets available for benefits per Form 5500	$ 1,382,116	$ 1,423,363
Adjustment to employees' contributions receivable	10,258	1,973
Employer's contributions, lost earnings	-	418
Net assets available for benefits per the financial statements	$ 1,392,374	$ 1,425,754

7. 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. In the event of Plan termination, participants will become 100% vested in their total accounts.

8. Information Prepared and Certified by Custodian

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule including investments and notes receivable from participants held at December 31, 2014 and 2013, and net appreciation in fair value of investments, interest dividends, interest income on notes receivable from participants, administrative expenses, benefits paid to participants and other expenses for the years ended December 31, 2014 and 2013, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Acensus Trust Company, the custodian of the Plan.

9. Risks and Uncertainties

The Plan is required by FASB ASC Topic 825, *Financial Instruments,* to disclose significant concentrations of credit risk regardless of the degree of such risk. At December 31, 2014 and 2013, the financial instruments that potentially subject the Plan to a concentration of credit risk consist principally of investments.

The Plan provides for various investment options. Investment securities, in general, are exposed to various risks, such as interest rates, credit, and overall market volatility risk. Due to the level of risk associated with investment securities, it is reasonably possible that changes in value of investment securities will occur in the near term and that such change could materially affect participants' account balances and amount presented in the statements of net assets available for benefits.

10. Party-In-Interest and Related Party Transactions

Certain Plan investments are shares of mutual funds managed by State Farm Insurance Company, the asset custodian of the Plan as of December 31, 2014 and 2013. These transactions qualify as exempt party-in-interest transactions.

11. Prohibited Transactions - Participant Contributions

During the Plan years ended December 31, 2014 and 2013, the Company was delinquent in remitting to the Trustee certain employee contributions totaling $95,335 and $72,557, respectively, within the time period set forth in the Department of Labor's (DOL) plan asset regulations. Upon payment, participants will be credited with the amount of investment gain that would have been earned had the participant contributions been remitted on a timely basis. These corrective payments were made during the years ending December 31, 2015 and 2014, respectively.

12. Subsequent Events

Subsequent events have been evaluated by management as of the date of these financial statements. This date represents the date the financial statements were available to be issued.

Accompanying Supplemental Information
(See Independent Auditors' Report)

Argus of Colorado 401(k) Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year)
December 31, 2014
(See Independent Auditors' Report)

EIN: 84-1163767
Plan Number: 001

(a)	(b) Identity of issue, borrower lessor or similar party	(c) Description of investment, interest rate, collateral par or maturity value	(d) Cost	(e) Current value	
*	State Farm Insurance Company	State Farm Bond Fund R2	(1)	$ 130,728	#
*	State Farm Insurance Company	State Farm Equity & Bond Fund R2	(1)	11	
*	State Farm Insurance Company	State Farm Equity Fund R2	(1)	31,202	
*	State Farm Insurance Company	State Farm International Equity Fund R2	(1)	27,695	
*	State Farm Insurance Company	State Farm International Index Fund R2	(1)	41,029	
*	State Farm Insurance Company	State Farm Life Path 2020 Fund R2	(1)	258,185	#
*	State Farm Insurance Company	State Farm Life Path 2030 Fund R2	(1)	85,126	#
*	State Farm Insurance Company	State Farm Life Path 2040 Fund R2	(1)	54,156	
*	State Farm Insurance Company	State Farm Life Path Retirement Fund R2	(1)	19,279	
*	State Farm Insurance Company	State Farm Money Market Fund R2	(1)	33,778	
*	State Farm Insurance Company	State Farm S&P 500 Index Fund R2	(1)	431,327	#
*	State Farm Insurance Company	State Farm Small Cap Index Fund R2	(1)	139,614	#
*	State Farm Insurance Company	State Farm Small/Mid Cap Equity Fund R2	(1)	28,846	
	Subtotal			1,280,976	
*	Notes receivable from participants	Interest rates of 3.25%; varying maturity dates; balances ranging from $120 to $25,395		61,260	
				$ 1,342,236	

* A party-in-interest as defined by ERISA
(1) The cost of participant-directed investments is not required to be disclosed
\# Represents 5% or more of total Plan assets

Argus of Colorado 401(k) Plan

Schedule H, line 4a – Schedule of Delinquent Participant Contributions
December 31, 2014
(See Independent Auditors' Report)

EIN: 84-1163767
Plan Number: 001

The following table represents non-exempt prohibited transactions that occurred during the year ended December 31, 2014:

Total that Constitutes Non-exempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 95,335	$ -	$ 95,335	$ -	$ -

The following table represents non-exempt prohibited transactions that occurred during the year ended December 31, 2013:

Total that Constitutes Non-exempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 72,557	$ -	$ 72,557	$ -	$ -

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name ARGUS OF COLORADO 401(K) PLAN **EIN:** 84-1163767
Plan Sponsor's Name ARGUS OF COLORADO **PN:** 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.	(d) Cost	(e) Current value
	State Farm	State Farm LifePath 2040 Fund R2	0	54,156
	State Farm	State Farm LifePath 2020 Fund R2	0	258,185
	State Farm	State Farm LifePath 2030 Fund R2	0	85,126
	State Farm	State Farm Equity & Bond Fund R2	0	11
	State Farm	State Farm International Equity Fund R2	0	27,695
	State Farm	State Farm International Index Fund R2	0	41,028
	State Farm	State Farm Small/Mid Cap Equity Fund R2	0	28,847

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name ARGUS OF COLORADO 401(K) PLAN **EIN:** 84-1163767
Plan Sponsor's Name ARGUS OF COLORADO **PN:** 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.	(d) Cost	(e) Current value
	State Farm	State Farm Small Cap Index Fund R2	0	139,614
	State Farm	State Farm S&P 500 Index Fund R2	0	431,327
	State Farm	State Farm Money Market Fund R2	0	33,778
	State Farm	State Farm Bond Fund R2	0	130,728
	State Farm	State Farm Equity Fund R2	0	31,202
	State Farm	State Farm LifePath Retirement Fund - R2	0	19,279
	Participants Loan Account	Various Rates and Maturities	0	61,260