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
CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1996

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

3825 85TH AVENUE NORTH SUITE 101
BROOKLYN PARK, MN 55443

2b Employer Identification Number (EIN)
41-1816075

2c Plan Sponsor's telephone number
763-488-5620

2d Business code (see instructions)
321900

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	STEVE JOHNSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	STEVE JOHNSON
	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)
AMERICAN UNITED LIFE INSURANCE CO.
AMERICAN UNITED LIFE INSURANCE CO.
ONE AMERICAN SQUARE, PO BOX 368
INDIANAPOLIS, IN 46206-0368

Preparer's telephone number (optional)
800-261-9618

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**	159
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)**	145
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	355
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	11
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	366
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	366
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	44
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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)	[X] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[ ] 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)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

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
CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CERES ENVIRONMENTAL SERVICES INC.

D Employer Identification Number (EIN)
41-1816075

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

1 Coverage Information:

(a) Name of insurance carrier

AMERICAN UNITED LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
35-0145825	60895	G96182	44	01/01/2014	12/31/2014

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	32156
5	Current value of plan's interest under this contract in separate accounts at year end	5	1831559

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	26607
c	Additions: (1) Contributions deposited during the year	7c(1)	2670		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	1127		
	(4) Transferred from separate account	7c(4)	1824		
	(5) Other (specify below)	7c(5)	0		
	▶				
	(6) Total additions			7c(6)	5621
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	32228
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0		
	(2) Administration charge made by carrier	7e(2)	72		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	72
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	32156

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	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
CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CERES ENVIRONMENTAL SERVICES INC.

D Employer Identification Number (EIN)
41-1816075

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

AMERICAN UNITED LIFE INSURANCE CO

35-0145825

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

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

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

AMERICAN UNITED LIFE INSURANCE CO

35-0145825

(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?
37 50 52 59 60 63 66 67	NONE	174	Yes [X] No [ ]	Yes [ ] No [X]	12390	Yes [X] 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 [ ]

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
AMERICAN UNITED LIFE INSURANCE CO	66 67	12390

(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.
AMERICAN UNITED LIFE INSURANCE CO 35-0145825	ASSET CHARGE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN CENTURY INVESTMENTS 20-2036524	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS 95-1411037	REVENUE SHARING FORMULA - SEE ATTACHED

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
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CALVERT INVESTMENTS 52-6228948	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIDELITY INVESTMENTS 04-2270522	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FRED ALGER & COMPANY INC 13-2510833	REVENUE SHARING FORMULA - SEE ATTACHED

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
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GOLDMAN SACHS ASSET MANAGEMENT 13-4166989	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVESCO 74-1881364	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
IVY FUNDS 03-0481447	REVENUE SHARING FORMULA - SEE ATTACHED

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
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS CAPITAL GROUP INC 75-3019319	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LORD ABBETT FUNDS 13-5620131	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OLD MUTUAL 20-0931274	REVENUE SHARING FORMULA - SEE ATTACHED

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
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO 06-1349805	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS 22-3468527	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RUSSELL INVESTMENT COMPANY 91-1175092	REVENUE SHARING FORMULA - SEE ATTACHED

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
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
STATE STREET GLOBAL ADVISORS 04-1867445	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T ROWE PRICE 52-1184650	REVENUE SHARING FORMULA - SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	63 60 52 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
THORNBURG INVESTMENT MANAGEMENT 85-0301299	REVENUE SHARING FORMULA - SEE ATTACHED

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

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
CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CERES ENVIRONMENTAL SERVICES INC.

D Employer Identification Number (EIN)
41-1816075

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT II

b Name of sponsor of entity listed in (a): AMERICAN UNITED LIFE INSURANCE CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
35-0145825-000	P	1831559

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CERES ENVIRONMENTAL SERVICES INC.

D Employer Identification Number (EIN)
41-1816075

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	3892	27214
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(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)	1436709	1831559
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	26607	32156
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	1467208	1890929
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	1467208	1890929

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)	102269	
(B) Participants	2a(1)(B)	196856	
(C) Others (including rollovers)	2a(1)(C)	102072	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		401197
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	315	
(F) Other	2b(1)(F)	1127	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1442
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		94895
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		497534
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	69550	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		69550
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	4263	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		4263
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		73813
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		423721
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: BAKER TILLY VIRCHOW KRAUSE LLP **(2)** EIN: 39-0859910

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		100000
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
CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CERES ENVIRONMENTAL SERVICES INC.

D Employer Identification Number (EIN)
41-1816075

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): 35-0145825

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):

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

Brooklyn Park, Minnesota

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of December 31, 2014 and 2013 and for the Year Ended December 31, 2014

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

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Supplemental Information

Schedule H, Line 4i, Schedule of Assets (Held at End of Year) 16

Note: Supplemental schedules required by the Employee Retirement Income Security Act of 1974 not included as part of these statements are not applicable to Ceres Environmental Services 401(k) Profit Sharing Plan.

BAKER TILLY

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INDEPENDENT AUDITORS' REPORT

Plan Administrator and Participants
Ceres Environmental Services 401(k) Profit Sharing Plan
Brooklyn Park, Minnesota

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Ceres Environmental Services 401(k) Profit Sharing Plan (the "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 year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 11, which was certified by American United Life Insurance Company, the Asset Custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the Asset Custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Asset Custodian, as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the Plan administrator by the Asset Custodian is complete and accurate.

An Affirmative Action Equal Opportunity Employer

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 - Report on Supplemental Information

The supplemental schedule of assets (held at end of year) as of December 31, 2014 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Asset Custodian, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Baker Tilly Virchow Krause, LLP

Minneapolis, Minnesota
October 12, 2015

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
As of December 31, 2014 and 2013

	2014	2013
ASSETS		
Investments, at fair value	$ 1,863,715	$ 1,463,316
Receivables		
Notes receivable from participants	27,214	3,892
TOTAL ASSETS	1,890,929	1,467,208
LIABILITIES		
Excess contributions payable	15,228	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 1,875,701	$ 1,467,208

See accompanying notes to financial statements.

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2014

ADDITIONS	
Additions to net assets attributed to:	
Investment income	
Net appreciation in fair value of investments	$ 94,895
Interest	1,127
Total Investment Income	96,022
Interest income on notes receivable from participants	315
Contributions	
Participants	181,628
Company	102,269
Rollovers	102,072
Total Contributions	385,969
Total Additions	482,306
DEDUCTIONS	
Deductions from net assets attributed to:	
Benefits paid to participants	69,550
Administrative expenses	4,263
Total Deductions	73,813
Net increase in net assets available for benefits	408,493
NET ASSETS AVAILABLE FOR BENEFITS - Beginning of Year	1,467,208
NET ASSETS AVAILABLE FOR BENEFITS - End of Year	$ 1,875,701

See accompanying notes to financial statements.

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS
As of December 31, 2014 and 2013 and for the Year Ended December 31, 2014

NOTE 1 - Description of the Plan

The following description of the Ceres Environmental Services 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan's summary plan description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by Ceres Environmental Services, Inc. and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan covers all non-union employees of Ceres Environmental Services, Inc., Vesta Equity, LLC, The Ground Up, LLC, and Ceres New Zealand, LLC (collectively the "Company"). The Company pays certain costs of administrating the Plan. Upon enrollment in the Plan, a participant may direct employer and employee contributions to any combination of available investment options within the plan.

Eligibility

Non-union, qualified employees of the company, who have completed at least two months of service with the Company are eligible to participate in the 401(k) portion of the plan upon reaching the age of 21.

Non-union, qualified employees of the Company are eligible to participate in the employer matching and profit sharing portion of the plan upon reaching the age of 21, and completion of one year of service (1,000 hours of service credited during a plan year).

Contributions

Each year, participants may contribute up to 100% of pretax annual compensation (salary reduction contributions) and up to 15% of any bonus compensation, up to the IRS limit, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions) and Roth contributions. Participants 50 years of age or older may elect to defer additional catch-up contributions not to exceed $5,500 for the year ended December 31, 2014. The Company matches 100% of employee contributions for contributions up to 5% of the participant's compensation up to a total of $5,500 per year. Additionally, the Company may elect to make a discretionary profit-sharing contribution. In order to receive an allocation of the employer matching and profit sharing contributions, participating employees must be employed on the last day of the Plan year or have completed 500 hours of service during the plan year. No discretionary profit sharing contributions were made for the year ended December 31, 2014. The employer matching contribution totaled $102,269 for the year ended December 31, 2014.

Participant Accounts

Each participant's account is credited with the participant's salary reduction, catch-up, Roth, and rollover contributions, an allocation of the Company's contributions, and Plan earnings (net of investment and administrative expenses). Allocations are based on the participant's eligible compensation or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 - Description of the Plan (cont.)

Investments Options

The following descriptions summarize the investment philosophy of the various investment alternatives offered through American United Life Insurance Company ("AUL"), the Asset Custodian of the Plan.

Large-Cap Equity Funds - These funds invest in larger-sized companies, seeking capital growth over time. The underlying funds invest mainly in securities of large-cap companies, however the fund may purchase securities across all capitalization ranges. The funds will usually purchase common stocks of U.S. and foreign companies, but can purchase other types of securities as well.

Mid-Cap Equity Funds - These funds invest in small and mid-size companies seeking capital growth over time. The funds will usually purchase common stocks of U.S. and foreign companies, but can purchase other types of securities as well.

Small-Cap Equity Funds - These funds invest in small companies seeking capital growth over time. The funds will usually purchase common stocks of U.S. and foreign companies, but can purchase other types of securities as well.

International Equity Funds - These funds invest in stocks of companies located around the world, seeking capital growth while providing current income. These funds will usually purchase common stocks of only foreign-based companies, but can purchase other types of securities as well.

Balanced Funds - These funds invest in a variety of securities seeking the highest level of total return consistent with their asset mix. The funds will usually diversify investments among equity securities, bonds, and money market instruments. The fund may invest in a variety of U.S. and foreign securities.

Target Date Funds - These funds seek to provide total return consistent with an asset allocation targeted for retirement at a specific target date. The funds invest in a combination of underlying funds, which are actively managed funds or passively managed funds (index funds), that invest in U.S. stock, international stocks, U.S. bonds and other fixed-income investments using asset allocation strategies designed for investors expecting to retire around a specific target date.

Fixed Income Funds - These funds invest in a diversified portfolio of high-yield fixed-income instruments and money market accounts, seeking current income, with capital growth being a secondary objective.

NOTE 1 - Description of the Plan (cont.)

Vesting

Participants are immediately vested in their salary reduction, catch-up, Roth, and rollover contributions, plus earnings thereon. Vesting in the Company's profit sharing and matching contribution portion of participant accounts, plus earnings thereon, is based on years of continuous service. To earn a year of service, an employee must be credited with at least 1,000 hours of service during a plan year. Participants who leave the Plan because of death, early or normal retirement, or disability retirement, as defined in the Plan, are considered 100% vested. Company matching contributions and earnings thereon vest as follows:

Years of Service	Vested Percentage
Less than 3	0%
3 or more	100%

Company profit sharing contributions and earnings thereon vest as follows:

Years of Service	Vested Percentage
Less than 3	0%
3 or more	100%

Notes Receivable from Participants

Participants may borrow from their accounts, subject to certain Internal Revenue Service ("IRS") and Department of Labor regulations. Loans may not exceed the lesser of 50% of the participant's vested account balance at the date of origination or $50,000. These loans are secured by the balance in the participant's account. Interest on loans is fixed at inception of the loan. The interest rate on participant loans was 5.50% as of December 31, 2014 and 2013. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits

Benefits may be paid to the participant or beneficiary upon death, disability, retirement or termination of employment, as defined in the Plan agreement. The Plan provides for normal retirement at age 65. The total vested portion of a participant's account balance may only be distributed in the form of a lump-sum payment. Participants experiencing financial hardship may withdraw a portion of this account balance as defined in the Plan, or upon attaining age 59 1/2, as defined in the Plan document.

Forfeitures

Employees who are not 100% vested in the profit-sharing and matching contribution portions of their accounts will forfeit the nonvested amount upon termination of employment. Forfeitures will be used to reduce future Company contributions. As of December 31, 2014 and 2013, forfeited nonvested amounts were $0 and $6, respectively. No forfeitures were used to reduce Company contributions for the year ended December 31, 2014.

NOTE 2 - Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The accompanying financial statements have been prepared on the accrual basis of accounting. The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Refer to Note 3 (Fair Value of Financial Instruments) for details on inputs, valuation techniques and fair value measurement level within the fair value hierarchy.

Net appreciation or depreciation in fair value of investments included in the accompanying statement of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value of the investment as of the beginning of the period or the cost of the investment if purchased during the year.

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.

Notes Receivable from Participants

Participant loans are classified as notes receivable from participants, which are segregated from Plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the plan are paid by the plan, unless otherwise paid by the company. Expenses that are paid by the company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses.

Recent Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board issued Accounting Standards Update No. 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)* ("ASU 2015-07"). ASU 2015-07 removes the requirement to include investments in the fair value hierarchy for which fair value is measured using the net asset value per share practical expedient under Accounting Standards Codification 820. ASU 2015-07 is effective for the Plan for years beginning after December 15, 2016 with early adoption permitted. Management is currently evaluating the impact of the pending adoption of ASU 2015-07 on the Plan's financial statements.

In July 2015, the FASB issued Accounting Standards Update No. 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965) - I. Fully Benefit-Responsive Investment Contracts; II. Plan Investment Disclosures, and III. Measurement Date Practical Expedient ("ASU 2015-12"). Part I of the accounting standards update requires fully-benefit responsive investment contracts to be measured, presented, and disclosed only at contract value. Part II of this update requires that investments (both participant-directed and nonparticipant-directed investments) be grouped only by general type, eliminating the need to disaggregate the investments in multiple ways. Part II also eliminates the disclosure of individual investments that represent 5 percent or more of net assets available for benefits and the disclosure of net appreciation or depreciation for investments by general type, requiring only presentation of net appreciation (depreciation) in investments in the aggregate. Additionally, if an investment is measured using the net asset value per share (or its equivalent) practical expedient in Topic 820 and that investment is a fund that files a U.S. Department of Labor Form 5500, as a direct filing entity, disclosure of that investment's strategy is no longer required. Part III of the update permits plans to measure investments and investment-related accounts (e.g., a liability for a pending trade with a broker) as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end. The amendments in ASU 2015-12 are effective for fiscal years beginning after December 15, 2015, with early application permitted. The amendments within Parts I and II require retrospective application; whereas, the amendments within Part III should be applied prospectively. Management is currently evaluating the impact of the pending adoption of ASU 2015-12 on the Plan's financial statements.

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Subsequent Events

The Plan has evaluated subsequent events for recognition or disclosure through October 12, 2015, the date that the financial statements were available to be issued.

NOTE 3 - Fair Value of Financial Instruments

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

Level 1 - Unadjusted quoted prices for identical assets in active markets that the Plan can access.

Level 2 - Inputs other than quoted prices included in Level 1 that are observable for the asset, either directly or indirectly.

Level 3 - Unobservable inputs for the asset.

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

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

Pooled Separate Accounts: Valued in accumulation units which are determined daily and are directly related to the fair market value of the shares of the underlying investment adjusted for any dividends or distributions received by AUL and the daily equivalent of any fee charged by AUL pursuant to the contract.

These investments are classified as Level 2 as the separate account is not itself traded on an established market, although it may invest in open ended mutual funds, available to contract holders of group or individual variable annuities, or money market instruments. If the mutual funds or money market instruments included in the separate account are valued based on quoted market prices (such as the case with these funds), those investments can be classified as Level 2 according to the fair value hierarchy. The pooled separate accounts do not have any unfunded commitments or redemption restrictions. Participants may execute transfers between the available investment options once per business day without limitation or notice period. If a participant redeems $5,000 or more from any American fund, they will be precluded from investing in that fund until 30 calendar days have elapsed since the date of the redemption transaction.

NOTE 3 - Fair Value of Financial Instruments (Cont.)

Fixed Account: Valued at contract value, which approximates fair value, as reported by AUL, which represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

The Company is responsible for the determination of fair value. Accordingly, the Company performs periodic analysis on the prices received from the Asset Custodian used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the Company has not historically adjusted the prices obtained from the Asset Custodian. The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Company believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The table below presents the balances of assets measured at fair value on a recurring basis by level within the hierarchy.

	December 31, 2014			
	Total	Level 1	Level 2	Level 3
Pooled Separate Accounts:				
Large-Cap Equity Funds	$ 687,064	$ -	$ 687,064	$ -
Mid-Cap Equity Funds	300,783	-	300,783	-
Small-Cap Equity Funds	117,143	-	117,143	-
International Equity Funds	277,905	-	277,905	-
Balanced Funds	81,330	-	81,330	-
Target Date Funds	56,914	-	56,914	-
Fixed Income Funds	312,244	-	312,244	-
Total Pooled Separate Accounts	1,833,383	-	1,833,383	-
Guaranteed Investment Contracts:				
Fixed Account	30,332	-	30,332	-
Total Investments	$ 1,863,715	$ -	$ 1,863,715	$ -

NOTE 3 - Fair Value of Financial Instruments (Cont.)

	December 31, 2013			
	Total	Level 1	Level 2	Level 3
Pooled Separate Accounts:				
Large-Cap Equity Funds	$ 591,337	$ -	$ 591,337	$ -
Mid-Cap Equity Funds	221,730	-	221,730	-
Small-Cap Equity Funds	81,343	-	81,343	-
International Equity Funds	189,976	-	189,976	-
Balanced Funds	92,563	-	92,563	-
Target Date Funds	38,533	-	38,533	-
Fixed Income Funds	221,227	-	221,227	-
Total Pooled Separate Accounts	1,436,709	-	1,436,709	-
Guaranteed Investment Contracts:				
Fixed Account	26,607	-	26,607	-
Total Investments	$ 1,463,316	$ -	$ 1,463,316	$ -

NOTE 4 - Investments

The following presents investments that represent 5 percent or more of the Plan's net assets available for benefits as of December 31, 2014 and 2013.

	2014	2013
Pooled Separate Accounts:		
T. Rowe Price Equity Income Institutional	$ 256,191	$ 251,317
Goldman Sachs Midcap Value Inst	252,880	188,056
SSgA S&P 500 Index Fund	241,245	199,582
Prudential High-Yield Z	157,654	124,103
OneAmerica Money Market O	136,070	86,321
Fidelity VIP Contrafund	133,491	101,135
Vanguard Variable Insurance Fund - Small Company Growth	117,143	78,812
American Funds New Perspective R4	100,381	*
Thornburg International Value R5	*	80,277

* - Investment did not represent 5 percent or more of the Plan's net assets available for benefits

For the year ended December 31, 2014, the Plan's investments (including gains and losses on investments bought, sold, and held during the year) appreciated in value as follows:

Pooled Separate Accounts	$ 94,895

NOTE 5 - Investment Contract with Insurance Company

The Plan has entered into a guaranteed investment contract with American United Life Insurance Company, who maintains the contributions in a general account (the fixed account). Contributions to the fixed account are combined with earnings at guaranteed crediting rates, and charged for participant withdrawals and administrative expenses. American United Life Insurance Company is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully-benefit responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The contract is included in the financial statements at contract value as reported to the Pan by American United Life Insurance Company. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) material plan amendments (including partial or complete termination of the Plan or merger of the Plan with another Plan); (2) the failure of the Plan's trust to qualify for exemption from federal income taxes or any required prohibited exemption under ERISA; (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example divestitures or spin-off of a subsidiary) that cause a significant withdrawal from the Plan or (4) aggregate terminations in any contract year that exceed 20% of the full contract value as determined on the first day of that contract year. The Plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable of occurring.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The average yield and crediting interest rates were approximately 4.0 and 4.0 percent for 2014 and 2013. The average earnings credited to participants in the Plan were 4.0 and 4.0 percent for 2014 and 2013. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 4.0 percent. Such interest rates are reviewed on a quarterly basis for resetting.

Participants with greater than $2,500 in the AUL Fixed Account at the beginning of the year may transfer up to 20% of that amount from the AUL Fixed Account during the year. Participants with less than $2,500 in that account may transfer any amount during the year.

NOTE 6 - Parties-In-Interest

Certain Plan investments are units of pooled separate accounts and a fixed account managed by the Asset Custodian and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services are with the Asset Custodian and thus qualify as party-in-interest transactions. Notes receivable from participants also qualify as party-in-interest transactions.

NOTE 7 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their Company contributions.

NOTE 8 - Tax Status

The Plan uses a prototype plan document which received an opinion letter from the IRS, dated March 31, 2008, which states that the prototype plan was designed in accordance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. The Plan Administrator believes that the Plan, as amended, is designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan was qualified and the related trust was tax-exempt at the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan has recognized no interest or penalties related to uncertain tax positions. 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 the Plan is no longer subject to income tax examinations for years prior to 2011.

NOTE 9 - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits in future periods.

NOTE 10 - Administration of Plan Assets

The Plan's assets are administered under a contract with AUL, the Asset Custodian of the Plan. The Asset Custodian invests funds received from contributions, investment sales, interest, and dividend income and makes distribution payments to participants.

NOTE 11 - Information Certified by Asset Custodian

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2014 and 2013. Accordingly, AUL, the Asset Custodian of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statement of Net Assets Available for Benefits as of December 31, 2014 and 2013 and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2014, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2014.

NOTE 12 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to Form 5500 as of December 31, 2014 and 2013:

	2014	2013
Net assets available for benefits per the financial statements	$ 1,875,701	$ 1,467,208
Plus: Excess contributions payable	15,228	-
Net assets available for benefits per the Form 5500	$ 1,890,929	$ 1,467,208

	2014
Net increase in net assets available for benefits	$ 408,493
Plus: Change in excess contributions payable	15,228
Net income per Form 5500	$ 423,721

SUPPLEMENTAL INFORMATION

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan 001
EIN 41-1816075
As of December 31, 2014

(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
*	American United Life Insurance Company	Pooled Separate Accounts:		
		Lord Abbett Value Opportunities P	**	$ 6,856
		American Funds Europacific Growth R4	**	60,530
		American Funds New Perspective R4	**	100,381
		Ivy Asset Strategy Fund Class Y	**	36,393
		Goldman Sachs Midcap Value Inst	**	252,880
		OneAmerica Money Market O	**	136,070
		Fidelity VIP Contrafund Inst	**	133,491
		Prudential High Yield Z	**	157,654
		American Century International Growth Investor Class	**	80,601
		American Century Strategic Allocation: Aggressive Fund Investor Class	**	6,061
		American Century Strategic Allocation: Moderate Fund Investor Class	**	73,948
		American Century Strategic Allocation: Conservative Fund Investor Class	**	1,321
		American Century Heritage A Fund	**	40,291
		American Century Growth A Fund	**	56,137
		PIMCO Total Return Admin	**	18,519
		T. Rowe Price Equity Income Institutional	**	256,191
		T. Rowe Price Retirement 2015 Adv	**	8,447
		T. Rowe Price Retirement 2025 Adv	**	18,916
		T. Rowe Price Retirement 2040 Adv	**	26,543
		T. Rowe Price Retirement 2050 Adv	**	3,008
		Vanguard Variable Insurance Fund - Small Company Growth	**	117,143
		SSgA S&P 500 Index Fund	**	241,245
		American Century Mid Value Fund Investor Class	**	757
		Total Pooled Separate Accounts		1,833,383
*	American United Life Insurance Company	Fixed Account	**	30,332
*	Participant Loans	Interest rates at 5.50%	$0	27,214
	Total			$ 1,890,929

* Represents a party-in-interest
** Cost omitted for participant-directed investments
This schedule has been prepared based on information certified as complete and accurate by American United Life Insurance Company, Asset Custodian.

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

Brooklyn Park, Minnesota

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of December 31, 2014 and 2013 and for the Year Ended December 31, 2014

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

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Note: Supplemental schedules required by the Employee Retirement Income Security Act of 1974 not included as part of these statements are not applicable to Ceres Environmental Services 401(k) Profit Sharing Plan.

BAKER TILLY

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bakertilly.com

INDEPENDENT AUDITORS' REPORT

Plan Administrator and Participants
Ceres Environmental Services 401(k) Profit Sharing Plan
Brooklyn Park, Minnesota

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Ceres Environmental Services 401(k) Profit Sharing Plan (the "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 year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 11, which was certified by American United Life Insurance Company, the Asset Custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the Asset Custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Asset Custodian, as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the Plan administrator by the Asset Custodian is complete and accurate.

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An Affirmative Action Equal Opportunity Employer

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 - Report on Supplemental Information

The supplemental schedule of assets (held at end of year) as of December 31, 2014 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Asset Custodian, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Baker Tilly Virchow Krause, LLP

Minneapolis, Minnesota
October 12, 2015

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
As of December 31, 2014 and 2013

	2014	2013
ASSETS		
Investments, at fair value	$ 1,863,715	$ 1,463,316
Receivables		
Notes receivable from participants	27,214	3,892
TOTAL ASSETS	1,890,929	1,467,208
LIABILITIES		
Excess contributions payable	15,228	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 1,875,701	$ 1,467,208

See accompanying notes to financial statements.

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2014

ADDITIONS	
Additions to net assets attributed to:	
Investment income	
Net appreciation in fair value of investments	$ 94,895
Interest	1,127
Total Investment Income	96,022
Interest income on notes receivable from participants	315
Contributions	
Participants	181,628
Company	102,269
Rollovers	102,072
Total Contributions	385,969
Total Additions	482,306
DEDUCTIONS	
Deductions from net assets attributed to:	
Benefits paid to participants	69,550
Administrative expenses	4,263
Total Deductions	73,813
Net increase in net assets available for benefits	408,493
NET ASSETS AVAILABLE FOR BENEFITS - Beginning of Year	1,467,208
NET ASSETS AVAILABLE FOR BENEFITS - End of Year	$ 1,875,701

See accompanying notes to financial statements.

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS
As of December 31, 2014 and 2013 and for the Year Ended December 31, 2014

NOTE 1 - Description of the Plan

The following description of the Ceres Environmental Services 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan's summary plan description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by Ceres Environmental Services, Inc. and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan covers all non-union employees of Ceres Environmental Services, Inc., Vesta Equity, LLC, The Ground Up, LLC, and Ceres New Zealand, LLC (collectively the "Company"). The Company pays certain costs of administrating the Plan. Upon enrollment in the Plan, a participant may direct employer and employee contributions to any combination of available investment options within the plan.

Eligibility

Non-union, qualified employees of the company, who have completed at least two months of service with the Company are eligible to participate in the 401(k) portion of the plan upon reaching the age of 21.

Non-union, qualified employees of the Company are eligible to participate in the employer matching and profit sharing portion of the plan upon reaching the age of 21, and completion of one year of service (1,000 hours of service credited during a plan year).

Contributions

Each year, participants may contribute up to 100% of pretax annual compensation (salary reduction contributions) and up to 15% of any bonus compensation, up to the IRS limit, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions) and Roth contributions. Participants 50 years of age or older may elect to defer additional catch-up contributions not to exceed $5,500 for the year ended December 31, 2014. The Company matches 100% of employee contributions for contributions up to 5% of the participant's compensation up to a total of $5,500 per year. Additionally, the Company may elect to make a discretionary profit-sharing contribution. In order to receive an allocation of the employer matching and profit sharing contributions, participating employees must be employed on the last day of the Plan year or have completed 500 hours of service during the plan year. No discretionary profit sharing contributions were made for the year ended December 31, 2014. The employer matching contribution totaled $102,269 for the year ended December 31, 2014.

Participant Accounts

Each participant's account is credited with the participant's salary reduction, catch-up, Roth, and rollover contributions, an allocation of the Company's contributions, and Plan earnings (net of investment and administrative expenses). Allocations are based on the participant's eligible compensation or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 - Description of the Plan (cont.)

Investments Options

The following descriptions summarize the investment philosophy of the various investment alternatives offered through American United Life Insurance Company ("AUL"), the Asset Custodian of the Plan.

Large-Cap Equity Funds - These funds invest in larger-sized companies, seeking capital growth over time. The underlying funds invest mainly in securities of large-cap companies, however the fund may purchase securities across all capitalization ranges. The funds will usually purchase common stocks of U.S. and foreign companies, but can purchase other types of securities as well.

Mid-Cap Equity Funds - These funds invest in small and mid-size companies seeking capital growth over time. The funds will usually purchase common stocks of U.S. and foreign companies, but can purchase other types of securities as well.

Small-Cap Equity Funds - These funds invest in small companies seeking capital growth over time. The funds will usually purchase common stocks of U.S. and foreign companies, but can purchase other types of securities as well.

International Equity Funds - These funds invest in stocks of companies located around the world, seeking capital growth while providing current income. These funds will usually purchase common stocks of only foreign-based companies, but can purchase other types of securities as well.

Balanced Funds - These funds invest in a variety of securities seeking the highest level of total return consistent with their asset mix. The funds will usually diversify investments among equity securities, bonds, and money market instruments. The fund may invest in a variety of U.S. and foreign securities.

Target Date Funds - These funds seek to provide total return consistent with an asset allocation targeted for retirement at a specific target date. The funds invest in a combination of underlying funds, which are actively managed funds or passively managed funds (index funds), that invest in U.S. stock, international stocks, U.S. bonds and other fixed-income investments using asset allocation strategies designed for investors expecting to retire around a specific target date.

Fixed Income Funds - These funds invest in a diversified portfolio of high-yield fixed-income instruments and money market accounts, seeking current income, with capital growth being a secondary objective.

NOTE 1 - Description of the Plan (cont.)

Vesting

Participants are immediately vested in their salary reduction, catch-up, Roth, and rollover contributions, plus earnings thereon. Vesting in the Company's profit sharing and matching contribution portion of participant accounts, plus earnings thereon, is based on years of continuous service. To earn a year of service, an employee must be credited with at least 1,000 hours of service during a plan year. Participants who leave the Plan because of death, early or normal retirement, or disability retirement, as defined in the Plan, are considered 100% vested. Company matching contributions and earnings thereon vest as follows:

Years of Service	Vested Percentage
Less than 3	0%
3 or more	100%

Company profit sharing contributions and earnings thereon vest as follows:

Years of Service	Vested Percentage
Less than 3	0%
3 or more	100%

Notes Receivable from Participants

Participants may borrow from their accounts, subject to certain Internal Revenue Service ("IRS") and Department of Labor regulations. Loans may not exceed the lesser of 50% of the participant's vested account balance at the date of origination or $50,000. These loans are secured by the balance in the participant's account. Interest on loans is fixed at inception of the loan. The interest rate on participant loans was 5.50% as of December 31, 2014 and 2013. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits

Benefits may be paid to the participant or beneficiary upon death, disability, retirement or termination of employment, as defined in the Plan agreement. The Plan provides for normal retirement at age 65. The total vested portion of a participant's account balance may only be distributed in the form of a lump-sum payment. Participants experiencing financial hardship may withdraw a portion of this account balance as defined in the Plan, or upon attaining age 59 1/2, as defined in the Plan document.

Forfeitures

Employees who are not 100% vested in the profit-sharing and matching contribution portions of their accounts will forfeit the nonvested amount upon termination of employment. Forfeitures will be used to reduce future Company contributions. As of December 31, 2014 and 2013, forfeited nonvested amounts were $0 and $6, respectively. No forfeitures were used to reduce Company contributions for the year ended December 31, 2014.

NOTE 2 - Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The accompanying financial statements have been prepared on the accrual basis of accounting. The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Refer to Note 3 (Fair Value of Financial Instruments) for details on inputs, valuation techniques and fair value measurement level within the fair value hierarchy.

Net appreciation or depreciation in fair value of investments included in the accompanying statement of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value of the investment as of the beginning of the period or the cost of the investment if purchased during the year.

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.

Notes Receivable from Participants

Participant loans are classified as notes receivable from participants, which are segregated from Plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the plan are paid by the plan, unless otherwise paid by the company. Expenses that are paid by the company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses.

Recent Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board issued Accounting Standards Update No. 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)* ("ASU 2015-07"). ASU 2015-07 removes the requirement to include investments in the fair value hierarchy for which fair value is measured using the net asset value per share practical expedient under Accounting Standards Codification 820. ASU 2015-07 is effective for the Plan for years beginning after December 15, 2016 with early adoption permitted. Management is currently evaluating the impact of the pending adoption of ASU 2015-07 on the Plan's financial statements.

In July 2015, the FASB issued Accounting Standards Update No. 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965) - I. Fully Benefit-Responsive Investment Contracts; II. Plan Investment Disclosures, and III. Measurement Date Practical Expedient ("ASU 2015-12"). Part I of the accounting standards update requires fully-benefit responsive investment contracts to be measured, presented, and disclosed only at contract value. Part II of this update requires that investments (both participant-directed and nonparticipant-directed investments) be grouped only by general type, eliminating the need to disaggregate the investments in multiple ways. Part II also eliminates the disclosure of individual investments that represent 5 percent or more of net assets available for benefits and the disclosure of net appreciation or depreciation for investments by general type, requiring only presentation of net appreciation (depreciation) in investments in the aggregate. Additionally, if an investment is measured using the net asset value per share (or its equivalent) practical expedient in Topic 820 and that investment is a fund that files a U.S. Department of Labor Form 5500, as a direct filing entity, disclosure of that investment's strategy is no longer required. Part III of the update permits plans to measure investments and investment-related accounts (e.g., a liability for a pending trade with a broker) as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end. The amendments in ASU 2015-12 are effective for fiscal years beginning after December 15, 2015, with early application permitted. The amendments within Parts I and II require retrospective application; whereas, the amendments within Part III should be applied prospectively. Management is currently evaluating the impact of the pending adoption of ASU 2015-12 on the Plan's financial statements.

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Subsequent Events

The Plan has evaluated subsequent events for recognition or disclosure through October 12, 2015, the date that the financial statements were available to be issued.

NOTE 3 - Fair Value of Financial Instruments

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

Level 1 - Unadjusted quoted prices for identical assets in active markets that the Plan can access.

Level 2 - Inputs other than quoted prices included in Level 1 that are observable for the asset, either directly or indirectly.

Level 3 - Unobservable inputs for the asset.

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

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

Pooled Separate Accounts: Valued in accumulation units which are determined daily and are directly related to the fair market value of the shares of the underlying investment adjusted for any dividends or distributions received by AUL and the daily equivalent of any fee charged by AUL pursuant to the contract.

These investments are classified as Level 2 as the separate account is not itself traded on an established market, although it may invest in open ended mutual funds, available to contract holders of group or individual variable annuities, or money market instruments. If the mutual funds or money market instruments included in the separate account are valued based on quoted market prices (such as the case with these funds), those investments can be classified as Level 2 according to the fair value hierarchy. The pooled separate accounts do not have any unfunded commitments or redemption restrictions. Participants may execute transfers between the available investment options once per business day without limitation or notice period. If a participant redeems $5,000 or more from any American fund, they will be precluded from investing in that fund until 30 calendar days have elapsed since the date of the redemption transaction.

NOTE 3 - Fair Value of Financial Instruments (Cont.)

Fixed Account: Valued at contract value, which approximates fair value, as reported by AUL, which represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

The Company is responsible for the determination of fair value. Accordingly, the Company performs periodic analysis on the prices received from the Asset Custodian used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the Company has not historically adjusted the prices obtained from the Asset Custodian. The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Company believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The table below presents the balances of assets measured at fair value on a recurring basis by level within the hierarchy.

	December 31, 2014			
	Total	Level 1	Level 2	Level 3
Pooled Separate Accounts:				
Large-Cap Equity Funds	$ 687,064	$ -	$ 687,064	$ -
Mid-Cap Equity Funds	300,783	-	300,783	-
Small-Cap Equity Funds	117,143	-	117,143	-
International Equity Funds	277,905	-	277,905	-
Balanced Funds	81,330	-	81,330	-
Target Date Funds	56,914	-	56,914	-
Fixed Income Funds	312,244	-	312,244	-
Total Pooled Separate Accounts	1,833,383	-	1,833,383	-
Guaranteed Investment Contracts:				
Fixed Account	30,332	-	30,332	-
Total Investments	$ 1,863,715	$ -	$ 1,863,715	$ -

NOTE 3 - Fair Value of Financial Instruments (Cont.)

	December 31, 2013			
	Total	Level 1	Level 2	Level 3
Pooled Separate Accounts:				
Large-Cap Equity Funds	$ 591,337	$ -	$ 591,337	$ -
Mid-Cap Equity Funds	221,730	-	221,730	-
Small-Cap Equity Funds	81,343	-	81,343	-
International Equity Funds	189,976	-	189,976	-
Balanced Funds	92,563	-	92,563	-
Target Date Funds	38,533	-	38,533	-
Fixed Income Funds	221,227	-	221,227	-
Total Pooled Separate Accounts	1,436,709	-	1,436,709	-
Guaranteed Investment Contracts:				
Fixed Account	26,607	-	26,607	-
Total Investments	$ 1,463,316	$ -	$ 1,463,316	$ -

NOTE 4 - Investments

The following presents investments that represent 5 percent or more of the Plan's net assets available for benefits as of December 31, 2014 and 2013.

	2014	2013
Pooled Separate Accounts:		
T. Rowe Price Equity Income Institutional	$ 256,191	$ 251,317
Goldman Sachs Midcap Value Inst	252,880	188,056
SSgA S&P 500 Index Fund	241,245	199,582
Prudential High-Yield Z	157,654	124,103
OneAmerica Money Market O	136,070	86,321
Fidelity VIP Contrafund	133,491	101,135
Vanguard Variable Insurance Fund - Small Company Growth	117,143	78,812
American Funds New Perspective R4	100,381	*
Thornburg International Value R5	*	80,277

* - Investment did not represent 5 percent or more of the Plan's net assets available for benefits

For the year ended December 31, 2014, the Plan's investments (including gains and losses on investments bought, sold, and held during the year) appreciated in value as follows:

Pooled Separate Accounts	$ 94,895

NOTE 5 - Investment Contract with Insurance Company

The Plan has entered into a guaranteed investment contract with American United Life Insurance Company, who maintains the contributions in a general account (the fixed account). Contributions to the fixed account are combined with earnings at guaranteed crediting rates, and charged for participant withdrawals and administrative expenses. American United Life Insurance Company is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully-benefit responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The contract is included in the financial statements at contract value as reported to the Pan by American United Life Insurance Company. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) material plan amendments (including partial or complete termination of the Plan or merger of the Plan with another Plan); (2) the failure of the Plan's trust to qualify for exemption from federal income taxes or any required prohibited exemption under ERISA; (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example divestitures or spin-off of a subsidiary) that cause a significant withdrawal from the Plan or (4) aggregate terminations in any contract year that exceed 20% of the full contract value as determined on the first day of that contract year. The Plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable of occurring.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The average yield and crediting interest rates were approximately 4.0 and 4.0 percent for 2014 and 2013. The average earnings credited to participants in the Plan were 4.0 and 4.0 percent for 2014 and 2013. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 4.0 percent. Such interest rates are reviewed on a quarterly basis for resetting.

Participants with greater than $2,500 in the AUL Fixed Account at the beginning of the year may transfer up to 20% of that amount from the AUL Fixed Account during the year. Participants with less than $2,500 in that account may transfer any amount during the year.

NOTE 6 - Parties-In-Interest

Certain Plan investments are units of pooled separate accounts and a fixed account managed by the Asset Custodian and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services are with the Asset Custodian and thus qualify as party-in-interest transactions. Notes receivable from participants also qualify as party-in-interest transactions.

NOTE 7 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their Company contributions.

NOTE 8 - Tax Status

The Plan uses a prototype plan document which received an opinion letter from the IRS, dated March 31, 2008, which states that the prototype plan was designed in accordance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. The Plan Administrator believes that the Plan, as amended, is designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan was qualified and the related trust was tax-exempt at the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan has recognized no interest or penalties related to uncertain tax positions. 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 the Plan is no longer subject to income tax examinations for years prior to 2011.

NOTE 9 - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits in future periods.

NOTE 10 - Administration of Plan Assets

The Plan's assets are administered under a contract with AUL, the Asset Custodian of the Plan. The Asset Custodian invests funds received from contributions, investment sales, interest, and dividend income and makes distribution payments to participants.

NOTE 11 - Information Certified by Asset Custodian

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2014 and 2013. Accordingly, AUL, the Asset Custodian of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statement of Net Assets Available for Benefits as of December 31, 2014 and 2013 and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2014, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2014.

NOTE 12 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to Form 5500 as of December 31, 2014 and 2013:

	2014	2013
Net assets available for benefits per the financial statements	$ 1,875,701	$ 1,467,208
Plus: Excess contributions payable	15,228	-
Net assets available for benefits per the Form 5500	$ 1,890,929	$ 1,467,208

	2014
Net increase in net assets available for benefits	$ 408,493
Plus: Change in excess contributions payable	15,228
Net income per Form 5500	$ 423,721

SUPPLEMENTAL INFORMATION

CERES ENVIRONMENTAL SERVICES 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan 001
EIN 41-1816075
As of December 31, 2014

(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
*	American United Life Insurance Company	Pooled Separate Accounts:		
		Lord Abbett Value Opportunities P	**	$ 6,856
		American Funds Europacific Growth R4	**	60,530
		American Funds New Perspective R4	**	100,381
		Ivy Asset Strategy Fund Class Y	**	36,393
		Goldman Sachs Midcap Value Inst	**	252,880
		OneAmerica Money Market O	**	136,070
		Fidelity VIP Contrafund Inst	**	133,491
		Prudential High Yield Z	**	157,654
		American Century International Growth Investor Class	**	80,601
		American Century Strategic Allocation: Aggressive Fund Investor Class	**	6,061
		American Century Strategic Allocation: Moderate Fund Investor Class	**	73,948
		American Century Strategic Allocation: Conservative Fund Investor Class	**	1,321
		American Century Heritage A Fund	**	40,291
		American Century Growth A Fund	**	56,137
		PIMCO Total Return Admin	**	18,519
		T. Rowe Price Equity Income Institutional	**	256,191
		T. Rowe Price Retirement 2015 Adv	**	8,447
		T. Rowe Price Retirement 2025 Adv	**	18,916
		T. Rowe Price Retirement 2040 Adv	**	26,543
		T. Rowe Price Retirement 2050 Adv	**	3,008
		Vanguard Variable Insurance Fund - Small Company Growth	**	117,143
		SSgA S&P 500 Index Fund	**	241,245
		American Century Mid Value Fund Investor Class	**	757
		Total Pooled Separate Accounts		1,833,383
*	American United Life Insurance Company	Fixed Account	**	30,332
*	Participant Loans	Interest rates at 5.50%	$0	27,214
	Total			$ 1,890,929

* Represents a party-in-interest
** Cost omitted for participant-directed investments

This schedule has been prepared based on information certified as complete and accurate by American United Life Insurance Company, Asset Custodian.

Schedule C Attachment for Line Item 3(e)

Plan Name **G96182 CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN**

Plan Number **001** **Plan Year End** **12/31/2014**

EIN **41-1816075**

Revenue Sharing Formula:

The investment options of the Plan include various portfolios within an AUL separate account. The separate account in turn invests in investment portfolios of certain open-end management investment companies. AUL receives indirect compensation from these investment companies for the services provided by AUL.

The compensation received by AUL is computed by each investment company by multiplying the daily account balance of the AUL separate account's interest in a particular portfolio by a predetermined percentage rate negotiated with the investment company. This indirect compensation is not charged to the plan or participants accounts but is paid directly by the investment company.

The investment company, the underlying investment portfolio, and the annual compensation percentages are shown below.

Investment Company	Investment Portfolio	Annual Percentage
AMERICAN CENTURY INVESTMENTS	AmerCent Grth A	0.60
AMERICAN CENTURY INVESTMENTS	AmerCent Heritage A	0.60
AMERICAN CENTURY INVESTMENTS	AmerCent MidCap Val Inv	0.35
AMERICAN CENTURY INVESTMENTS	AmerCent Strat Alloc Agrsv Inv	0.35
AMERICAN CENTURY INVESTMENTS	AmerCent AllocCon Inv	0.35
AMERICAN CENTURY INVESTMENTS	AmerCent Strat Alloc: Mod Inv	0.35
AMERICAN CENTURY INVESTMENTS	AmerCent Intl Grth Inv	0.35
AMERICAN CENTURY INVESTMENTS	AmerCent Ultra Inv	0.35
AMERICAN FUNDS	AmerFds EuroPac Grth R4	0.35
AMERICAN FUNDS	AmerFds New Perspective R4	0.35
AMERICAN FUNDS	AmerFds Cap World Grth&Inc R4	0.35
CALVERT INVESTMENTS	Calvert VP SRI MidCap Grth Prt	0.10
CALVERT INVESTMENTS	Calvert Inc A	0.50
FIDELITY INVESTMENTS	Fidelity Adv Lev Comp Stock A	0.50
FIDELITY INVESTMENTS	Fidelity VIP Eqty-Inc Init	0.15

Investment Company	Investment Portfolio	Annual Percentage
FIDELITY INVESTMENTS	Fidelity VIP Grth Init	0.15
FIDELITY INVESTMENTS	Fidelity VIP High Inc Init	0.15
FIDELITY INVESTMENTS	Fidelity VIP Overseas Init	0.15
FIDELITY INVESTMENTS	Fidelity VIP Asset Mngr Init	0.15
FIDELITY INVESTMENTS	Fidelity VIP Contrafd Init	0.15
FRED ALGER & COMPANY, INC	Alger LgCap Grth Port I-2	0.20
GOLDMAN SACHS ASSET MANAGEMENT	GoldmanSachs MidCap Val Inst	0.10
INVESCO	Invesco MidCap Core Eqty A	0.50
INVESCO	Invesco Dynamics Inv	0.35
IVY FUNDS	IVY Asset Strat Y	0.40
JANUS CAPITAL GROUP, INC	Perkins Small Cap Value S	0.50
LORD ABBETT FUNDS	Lord Abbett SmCap Blend P	0.60
LORD ABBETT FUNDS	Lord Abbett Val Ops P	0.60
OLD MUTUAL	Old Mutual Growth Fund	0.25
PIMCO	PIMCO Total Return Adm	0.25
PRUDENTIAL INVESTMENTS	Prudential High-Yield Z	0.25
RUSSELL INVESTMENT COMPANY	Russell LP Grth Strat R5	0.70
RUSSELL INVESTMENT COMPANY	Russell LP Balanced R5	0.70
RUSSELL INVESTMENT COMPANY	Russell LP Consv R5	0.70
RUSSELL INVESTMENT COMPANY	Russell LP Eqty Grth Strat R5	0.70
RUSSELL INVESTMENT COMPANY	Russell LP Mod R5	0.70
RUSSELL INVESTMENT COMPANY	Russell LP Balanced R1	0.20
RUSSELL INVESTMENT COMPANY	Russell LP Consv R1	0.20
RUSSELL INVESTMENT COMPANY	Russell L.P. EqtyGrthStrat R1	0.20
RUSSELL INVESTMENT COMPANY	Russell LP Grth Strat R1	0.20
RUSSELL INVESTMENT COMPANY	Russell LP Mod R1	0.20
STATE STREET GLOBAL ADVISORS	SSgA S&P 500 Indx F	0.22
T ROWE PRICE	TRowePrice Ret 2015 Adv	0.40
T ROWE PRICE	TRowePrice Ret 2020 Adv	0.40
T ROWE PRICE	TRowePrice Ret 2025 Adv	0.40
T ROWE PRICE	TRowePrice Ret 2030 Adv	0.40
T ROWE PRICE	TRowePrice Ret 2035 Adv	0.40

Investment Company	Investment Portfolio	Annual Percentage
T ROWE PRICE	TRowePrice Ret 2040 Adv	0.40
T ROWE PRICE	TRowePrice Ret 2045 Adv	0.40
T ROWE PRICE	TRowePrice Ret 2050 Adv	0.40
T ROWE PRICE	TRowePrice Ret 2055 Adv	0.40
T ROWE PRICE	TRowePrice Ret Bal Adv	0.40
T ROWE PRICE	TRowePrice Eqty Inc Ins	0.25
THORNBURG INVESTMENT MANAGEMENT	Thornburg Intl Val R5	0.25

Plan Type **1 401PS**

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

Plan Name CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN **EIN:** 41-1816075
Plan Sponsor's Name CERES ENVIRONMENTAL SERVICES INC. **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
	AMERICAN CENTURY INVESTMENTS	AMERCENT ALLOCCON INV MUTUAL FUND SHARES	0	1,321
	AMERICAN CENTURY INVESTMENTS	AMERCENT GRTH A MUTUAL FUND SHARES	0	56,105
	AMERICAN CENTURY INVESTMENTS	AMERCENT HERITAGE A MUTUAL FUND SHARES	0	40,222
	AMERICAN CENTURY INVESTMENTS	AMERCENT INTL GRTH INV MUTUAL FUND SHARES	0	80,547
	AMERICAN CENTURY INVESTMENTS	AMERCENT MIDCAP VAL INV MUTUAL FUND SHARES	0	582
	AMERICAN CENTURY INVESTMENTS	AMERCENT STRAT ALLOC AGRSV INV MUTUAL FUND SHARES	0	6,061
	AMERICAN CENTURY INVESTMENTS	AMERCENT STRAT ALLOC: MOD INV MUTUAL FUND SHARES	0	73,857

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

Plan Name CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN **EIN:** 41-1816075
Plan Sponsor's Name CERES ENVIRONMENTAL SERVICES INC. **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
	AMERICAN FUNDS	AMERFDS EUROPAC GRTH R4 MUTUAL FUND SHARES	0	60,480
	AMERICAN FUNDS	AMERFDS NEW PERSPECTIVE R4 MUTUAL FUND SHARES	0	100,309
*	AMERICAN UNITED LIFE INS CO	AUL FIXED ACCOUNT	0	32,156
	FIDELITY INVESTMENTS	FIDELITY VIP CONTRAFD INIT MUTUAL FUND SHARES	0	133,365
	GOLDMAN SACHS ASSET MANAGEMENT	GOLDMANSACHS MIDCAP VAL INST MUTUAL FUND SHARES	0	252,880
	IVY FUNDS	IVY ASSET STRAT Y MUTUAL FUND SHARES	0	36,383
	PARTICIPANTS	LOANS 5.5% TO 5.5%	0	27,214

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

Plan Name CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN **EIN:** 41-1816075
Plan Sponsor's Name CERES ENVIRONMENTAL SERVICES INC. **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
	LORD ABBETT FUNDS	LORD ABBETT VAL OPS P MUTUAL FUND SHARES	0	6,837
*	ONEAMERICA FUNDS INC.	ONEAMERICA MONEY MKT O MUTUAL FUND SHARES	0	135,750
	PIMCO	PIMCO TOTAL RETURN ADM MUTUAL FUND SHARES	0	18,500
	PRUDENTIAL INVESTMENTS	PRUDENTIAL HIGH-YIELD Z MUTUAL FUND SHARES	0	157,549
	STATE STREET GLOBAL ADVISORS	SSGA S & P 500 INDX F MUTUAL FUND SHARES	0	241,099
	T ROWE PRICE	TROWEPRICE EQTY INC INS MUTUAL FUND SHARES	0	255,992
	T ROWE PRICE	TROWEPRICE RET 2015 ADV MUTUAL FUND SHARES	0	8,413

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

Plan Name CERES ENVIRONMENTAL SERVICES 401K PROFIT SHARING PLAN **EIN:** 41-1816075
Plan Sponsor's Name CERES ENVIRONMENTAL SERVICES INC. **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
	T ROWE PRICE	TROWEPRICE RET 2025 ADV MUTUAL FUND SHARES	0	18,916
	T ROWE PRICE	TROWEPRICE RET 2040 ADV MUTUAL FUND SHARES	0	26,418
	T ROWE PRICE	TROWEPRICE RET 2050 ADV MUTUAL FUND SHARES	0	2,969
	THE VANGUARD GROUP INC	VANGUARD VIF SMALLCOMPGRTH INS MUTUAL FUND SHARES	0	117,004