

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
		2011
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ► <u>101</u> 1c Effective date of plan <u>01/01/1992</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>ATC/VANCOM, INC.</u> <u>223 W. MEADOWVIEW ROAD</u> <u>GREENSBORO, NC 27406</u>	2b Employer Identification Number (EIN) <u>36-4119560</u> 2c Sponsor's telephone number <u>336-373-2451</u> 2d Business code (see instructions) <u>485110</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/09/2012</u>	<u>ANDREW DYBEL</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ATC/VANCOM, INC. 320 E FRIENDLY AVE GREENSBORO, NC 27401-2921	3b Administrator's EIN 36-4119560 3c Administrator's telephone number 336-373-2451
--	---

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
---	-----------------------------------

5 Total number of participants at the beginning of the plan year	5	178
---	----------	-----

6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	146
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	35
d Subtotal. Add lines 6a , 6b , and 6c	6d	181
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	181
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	11

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 Characteristic Codes in the instructions:

1A 1G

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
--	--

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> 2011 <hr/> This Form is Open to Public Inspection
--	---	---

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN)	<u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ATC/VANCOM, INC.</u>	D Employer Identification Number (EIN) <u>36-4119560</u>	

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

ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
<u>71-0294708</u>	<u>86509</u>	<u>MH3698</u>	<u>181</u>	<u>01/01/2011</u>	<u>12/31/2011</u>

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 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
<u>0</u>	<u>13445</u>

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

COMPUPAY INSURANCE & BROKERAGE SERV
STE 345, 415 DUKE DR
FRANKLIN, TN 37067

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
<u>0</u>	<u>13445</u>	<u>SERVICE FEE</u>	<u>3</u>

(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	133850
5 Current value of plan's interest under this contract in separate accounts at year end	5	2277073

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

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

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b Balance at the end of the previous year	7b	133988
--	-----------	--------

c Additions: (1) Contributions deposited during the year	7c(1)	541000	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	5420	
(4) Transferred from separate account	7c(4)	1168731	
(5) Other (specify below)	7c(5)		
▶			

(6) Total additions	7c(6)	1715151
---------------------------	--------------	---------

d Total of balance and additions (add b and c(6))	7d	1849139
---	-----------	---------

e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	601210	
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)	1114079	
(4) Other (specify below)	7e(4)		
▶			

(5) Total deductions	7e(5)	1715289
----------------------------	--------------	---------

f Balance at the end of the current year (subtract e(5) from d)	7f	133850
---	-----------	--------

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(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, item 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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ATC/VANCOM, INC.</u>	D Employer Identification Number (EIN) <u>36-4119560</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>	
2 Assets:	
a Market value	2a <u>2751306</u>
b Actuarial value	2b <u>2579743</u>
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>0</u> <u>0</u>
b For terminated vested participants	3b <u>36</u> <u>732701</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>273082</u>
(2) Vested benefits	3c(2) <u>2314260</u>
(3) Total active	3c(3) <u>142</u> <u>2587342</u>
d Total	3d <u>178</u> <u>3320043</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.94 %</u>
6 Target normal cost	6 <u>338345</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>10/09/2012</u>
Signature of actuary	Date
<u>PANRONG XIAO</u>	<u>11-07551</u>
Type or print name of actuary	Most recent enrollment number
<u>DCS RETIREMENT GROUP</u>	<u>904-249-9171</u>
Firm name	Telephone number (including area code)
<u>3525 PIEDMONT RD, BLDG 6, SUITE 315</u> <u>ATLANTA, GA 30305</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2011
v.012611

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	70434
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	0	70434
10	Interest on line 9 using prior year's actual return of <u>11.54</u> %	0	8128
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		136113
b	Interest on (a) using prior year's effective rate of <u>6.60</u> % except as otherwise provided (see instructions)		8983
c	Total available at beginning of current plan year to add to prefunding balance		145096
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections		77789
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	773

Part III		Funding percentages	
14	Funding target attainment percentage	14	77.67 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	82.12 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/04/2011	105000	0			
07/11/2011	105000	0			
10/14/2011	105000	0			
01/11/2012	160000	0			
			Totals ▶	18(b)	475000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 456542
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 2.94%	2nd segment: 5.82%	3rd segment: 6.46 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	338345	
b Excess assets, if applicable, but not greater than 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	741073	109835	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	448180	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	448180	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	456542	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	8362	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☒ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☒ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>101</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ATC/VANCOM, INC.</u>	D Employer Identification Number (EIN) <u>36-4119560</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: MAP CONTRACT SEPARATE ACCOUNT D

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN <u>71-0294708-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2277074</u>
---------------------------------------	-------------------------------	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>		B Three-digit plan number (PN) ► <u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ATC/VANCOM, INC.</u>		D Employer Identification Number (EIN) <u>36-4119560</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4557	0
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)	2389039	2277073
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	133988	133850
	(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2527584	2410923

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2527584	2410923
---	-----------	---------	---------

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)	541000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		541000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-61871
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		5420
d Total income. Add all income amounts in column (b) and enter total.....	2d		484549

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	601210	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		601210
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		601210

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-116661
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: CHERRY, BEKAERT & HOLLAND, L.L.P.

(2) EIN: 56-0574444

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 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.).....		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.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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)

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 2011 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ATC/VANCOM, INC.</u>	D Employer Identification Number (EIN) <u>36-4119560</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>71-0294708</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>5</u>

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

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

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

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

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

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

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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**ATC/VANCOM OF NORTH CAROLINA, INC.
GREENSBORO EMPLOYEES' RETIREMENT PLAN**

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

**AS OF DECEMBER 31, 2011 AND 2010 AND
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

AND

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
TABLE OF CONTENTS

Page

Report of Independent Certified Public Accountants 1

Financial Statements - Modified Cash Basis

Statements of Net Assets Available for Benefits – Modified Cash Basis 2

Statements of Changes of Net Assets Available for Benefits – Modified Cash Basis 3

Notes to Financial Statements – Modified Cash Basis 4 - 13

Supplemental Schedules

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) 14

Form 5500, Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions 15

Note: All other schedules required by section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



Report of Independent Certified Public Accountants

To the Board of Trustees of
ATC/Vancom of North Carolina, Inc. Greensboro Employees' Retirement Plan

We were engaged to audit the accompanying statements of net assets available for benefits - modified cash basis of the ATC/Vancom of North Carolina, Inc. Greensboro Employees' Retirement Plan (the "Plan") as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits - modified cash basis for the years then ended and the supplemental schedules Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) and Form 5500, Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions as of December 31, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements - modified cash basis and supplemental schedules. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2011 and 2010, that the information provided to the Plan administrator by the custodian is complete and accurate.

As described in Note 2, these financial statements and supplemental schedules were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Because of the significance of the information in the Plan's financial statements and supplemental schedules that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the ERISA. The form and content of the information included in the financial statements - modified cash basis and supplemental schedules, other than that derived from the information certified by the 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Cherry, Bekaert & Holland, L.L.P.

Coral Gables, Florida
October 4, 2012

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS –
MODIFIED CASH BASIS**

DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Investments, at fair value:		
ING Growth and Income Portfolio I	\$ 1,675,898	\$ 1,755,557
ING Balanced Portfolio, Inc. I	597,613	633,483
ING Fixed Account	133,850	133,987
ING Money Market Portfolio	<u>3,562</u>	<u>4,557</u>
 Net assets available for benefits	 <u><u>\$ 2,410,923</u></u>	 <u><u>\$ 2,527,584</u></u>

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

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS –
MODIFIED CASH BASIS**

YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011	2010
Additions to net assets attributed to:		
Net appreciation in fair value of investments	\$ -	\$ 250,323
Interest income on investments	5,420	5,044
Total investment income	5,420	255,367
Employer contributions	541,000	380,250
Total additions	546,420	635,617
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	61,871	-
Benefits paid to participants	601,210	258,587
Total deductions	663,081	258,587
Net (decrease) increase	(116,661)	377,030
Net assets available for benefits:		
Beginning of year	2,527,584	2,150,554
End of year	<u>\$ 2,410,923</u>	<u>\$ 2,527,584</u>

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

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2011 AND 2010

NOTE 1 – DESCRIPTION OF PLAN

The following description of the ATC/Vancom of North Carolina, Inc. Greensboro Employees' Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - The Plan is a defined benefit pension plan, established on January 1, 1992, and covers substantially all employees of ATC/Vancom, Inc. (the "Company" or "Employer"), excluding leased employees and any employees not employed at the Greensboro location. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. Effective January 1, 2002, the Plan was amended in its entirety and restated.

In accordance with a service agreement (the "Agreement"), effective on October 1, 2004, between the Company and the Greensboro Transit Authority, the Company has been engaged to provide management services for the operation of transit systems for the City of Greensboro, North Carolina (the "City"). In accordance with the Agreement, among other things, the Company shall be responsible for maintaining the Plan that was transferred from the previous contractor at the beginning of the Agreement term and assumes no future liability at the end of the Agreement term (i.e., June 30, 2014) provided that sound conservative management practices were exercised in its funding and administration of the Plan. The City shall remain responsible for any unfunded pension liability if it is determined through an actuarial study performed by the City's actuary that the Company's contributions and the Plan's investments for the time the Company maintained the Plan were consistent with sound, conservative management practices.

Plan Administration - The Plan is administered by the Company. The Plan's assets are maintained by ING Life Insurance and Annuity Company (the "Custodian"). The Plan's recordkeeping services and maintenance of participant account records as well as actuarial services are managed by Dorsa Consulting, Inc.

Participation - Employees, among other requirements, must have attained the age of twenty-one and completed three months of service to participate in the Plan. If a participant becomes a former participant due to severance of employment with the Company and is reemployed before a 1-year break in service has occurred, the former participant shall become a participant as of the reemployment date.

Contributions - Under the Plan, no contributions shall be required from any participant. The Employer shall pay to the Plan from time to time such contribution amounts in cash as the Employer shall determine to be necessary to provide the benefits under the Plan determined by the application of accepted actuarial methods and assumptions. The methods of funding shall be consistent with Plan objectives and the compliance requirements of ERISA.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2011 AND 2010

NOTE 1 – DESCRIPTION OF PLAN (continued)

Benefit Payments - Unless otherwise elected, a participant who is married on the annuity starting date shall receive the value of the participant's benefits in the form of a joint and survivor annuity. The joint and survivor annuity is an annuity that commences immediately and shall be the actuarial equivalent of a single life annuity and following the participant's death continue to the spouse during the spouses lifetime at a rate equal to 50% of the rate at which such benefits were payable to the participant. The participant may, without spousal consent, elect to receive a smaller annuity benefit (i.e., 50%) with continuation payments to the spouse at a rate of 75% or 100% of the rate payable to the participant during the participant's lifetime. Unless otherwise elected, an unmarried participant shall receive the value of such participant's benefits in the form of a life annuity, and a vested participant who dies before the annuity starting date and who has a surviving spouse shall have the death benefit paid to the surviving spouse in the form of a pre-retirement survivor annuity.

Normal Retirement Age and Benefits - Normal retirement age is the first day of the month coinciding with or next following the participant's 65th birthday. Upon participant's attaining normal retirement age, the participant shall become fully vested in their normal retirement benefit. The participant's normal retirement benefit is based on the formula equal to 2% of such participant's average monthly 5 year compensation multiplied by the participant's total number of years of service (up to a maximum of 30 years), offset by 0.75% of final 3 year average compensation not in excess of one-twelfth of covered compensation multiplied by the participant's total number of years in service (up to a maximum of 30 years). The Normal Retirement Benefit payable to participant shall be based on a monthly pension commencing on the participant's retirement date and continuing for life.

Early Retirement Date and Benefits - Upon the participant's election, the early retirement date is the first day of the month (prior to the normal retirement date) coinciding with or following the date on which a participant or former participant attains age 55 and has completed at least 10 years of service (early retirement age) with the Employer. A participant shall become fully vested upon satisfying this requirement if still employed at early retirement age. The participant's early retirement benefit is equal to the greater of (1) the participant's accrued benefit reduced by $\frac{1}{2}$ of 1% for each month the participant's early retirement date precedes the participant's 65th birthday, or (2) the actuarial equivalent of the participant's accrued benefit if such benefit is distributed in a form other than non-decreasing life annuity payable for a period not less than the life of such participant.

Disability Retirement Benefits - If a participant becomes totally and permanently disabled prior to retirement or separation from service, and such condition continues for a period of 6 consecutive months and by reason thereof such participant's status as an employee ceases, then the disabled participant shall be entitled to receive benefits without regard to age and service requirements. The benefit payable shall be computed as of the anniversary date subsequent to termination of employment. In the event of the terminated participant's total and permanent disability subsequent to termination of employment, the terminated participant shall receive the actuarial equivalent of such terminated participant's vested accrued benefit as though the terminated participant had retired.

Death Benefits - The death benefit provided shall be the minimum spouse death benefit which is the death benefit for a vested married participant payable in the form of a pre-retirement survivor annuity. No death benefits shall be payable, in the case of an unmarried participant or unmarried former participant who dies prior to such participant's retirement date.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2011 AND 2010

NOTE 1 – DESCRIPTION OF PLAN (continued)

Vesting - The vested portion of any participant shall be a percentage of the participant's accrued benefit determined on the basis of the participant's number of years of service. The percentage for service years less than 5, and 5 years or more, is 0% and 100%, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The Plan's financial statements and supplemental schedule are presented using the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this method, contributions and revenues are recorded when received rather than when they are earned and expenses are recognized when paid rather than when obligations are incurred.

Administrative Expenses - All costs of administering the Plan are borne by the Company.

Investments, Investment Valuation and Income Recognition – Investments held by the Plan are reported at fair value. Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction. ASC 820 also establishes fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Pooled Separate Accounts – These investments are public investment vehicles valued using the Net Asset Value ("NAV") provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is classified within level 2 of the valuation hierarchy because the NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Money Market Portfolio – These investments are short-term money market funds valued using \$1 for the unit value. The custodian establishes the market and quotes the price, on a daily basis, that is available to market participants. This valuation method is a market approach. As such, these money market funds are classified within level 2 of the valuation hierarchy.

Guaranteed Interest Account – This investment is made by the Plan in an Unallocated Group Fixed Annuity Contract which is invested in the general assets of ING Life Insurance and Annuity Company who guarantees a fixed interest rate. The investment contracts are classified within level 3 of the valuation hierarchy.

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

Purchases and sales of investments are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date and interest income is recognized when earned. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

New Accounting Pronouncements – In January 2010, the Financial Accounting Standards Board ("FASB") issued guidance to improve disclosures regarding fair value measurements. This update requires entities to (i) disclose separately the amounts of significant transfers in and out of Level 1 and Level 2 fair value measurements and describe the reasons for the transfers and (ii) present separately (i.e., on a gross basis rather than as one net number), information about purchases, sales, issuances, and settlements in the roll forward of changes in Level 3 fair value measurements. For the gross presentation of activity in the Level 3 roll forward, this guidance is effective for fiscal years beginning after December 15, 2010. As this guidance is only disclosure related, it did not have any changes to the carrying value of the investments on the Statements of Net Assets Available for Benefits – Modified Cash Basis as of December 31, 2011 or 2010.

Upcoming Accounting Pronouncements – In May 2011, the FASB issued Accounting Standards Update No. 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs* (ASU 2011-04), which amends ASC 820, to provide a consistent definition of fair value and to ensure that the fair value measurement and disclosure requirements are similar between U.S. GAAP and International Financial Reporting Standards. In addition, ASU 2011-04 changes certain fair value measurement principles and enhances the disclosure requirements particularly for Level 3 fair value measurements. The amendments are effective for annual periods beginning after December 15, 2011 (2012 Plan year) and should be applied prospectively. The adoption will not have a material effect on the Statements of Net Assets Available for Benefits – Modified Cash Basis and Statements of Changes in Net Assets Available for Benefits – Modified Cash Basis. Plan management has not determined the impact on the disclosures in the financial statements.

Benefits Paid to Participants - Benefits are recorded when they have been processed and paid by the Plan.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Actuarial Present Value of Accumulated Plan Benefits – Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable to the services employees have rendered as determined under the Plan's provisions. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of deceased employees, and (c) active eligible employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries and accumulated plan benefits for active employees are based on the employee's pension equity percentage based on the employee's age and final earnings. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Use of Estimates - The preparation of financial statements on the modified cash basis requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of changes in net assets during the reporting period. Such estimates include those regarding fair value. Actual results could differ from those estimates.

Subsequent Events – The Plan's management evaluated subsequent events through October 4, 2012 in connection with the preparation of these financial statements, which is the date that the financial statements were available to be issued.

NOTE 3 –FINANCIAL DATA CERTIFIED BY THE CUSTODIAN (Unaudited)

The following information included in the accompanying financial statements - modified cash basis as of and for the years ended December 31, 2011 and 2010, and the supplemental schedule as of December 31, 2011, was obtained from data that has been prepared and certified to as complete and accurate by the custodian, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

	2011	2010
ING Growth and Income Portfolio I *	\$ 1,675,898	\$ 1,755,557
ING Balanced Portfolio, Inc. I *	597,613	633,483
ING Fixed Account *	133,850	133,987
ING Money Market Portfolio	3,562	4,557
	<u>\$ 2,410,923</u>	<u>\$ 2,527,584</u>

* Investment represents 5% or more of net assets available for benefits at December 31, 2011 and 2010.

	2011	2010
Investment activity:		
Net (depreciation) appreciation in fair value of investments	<u>\$ (61,871)</u>	<u>\$ 250,323</u>
Interest income on investments	<u>\$ 5,420</u>	<u>\$ 5,044</u>

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2011 AND 2010

NOTE 3 –FINANCIAL DATA CERTIFIED BY THE CUSTODIAN (Unaudited) (Continued)

During 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) (depreciated) appreciated in fair value as follows:

	2011	2010
ING Growth and Income Portfolio I	\$ (43,374)	\$ 183,898
ING Balanced Portfolio, Inc. I	(18,437)	66,425
ING Money Market Portfolio I	(60)	-
	<u>\$ (61,871)</u>	<u>\$ 250,323</u>

NOTE 4 – FAIR VALUE OF FINANCIAL INVESTMENTS

Below are the Plan's financial instruments as of December 31, 2011 and 2010, carried at fair value on a recurring basis by the ASC 820 fair value hierarchy levels described in Note 2.

	As of December 31, 2011			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Pooled separate accounts:				
Growth and income	\$ -	\$ 1,675,898	\$ -	\$ 1,675,898
Balanced	-	597,613	-	597,613
Money market portfolio	-	3,562	-	3,562
Guaranteed interest account	-	-	133,850	133,850
Total investments	<u>\$ -</u>	<u>\$ 2,277,073</u>	<u>\$ 133,850</u>	<u>\$ 2,410,923</u>

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

**NOTES TO FINANCIAL STATEMENTS –
MODIFIED CASH BASIS**

DECEMBER 31, 2011 AND 2010

NOTE 4 – FAIR VALUE OF FINANCIAL INVESTMENTS (continued)

	As of December 31, 2010			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Pooled separate accounts:				
Growth and income	\$ -	\$ 1,755,557	\$ -	\$ 1,755,557
Balanced	-	633,483	-	633,483
Money market portfolio	-	4,557	-	4,557
Guaranteed interest account	-	-	133,987	133,987
Total investments	<u>\$ -</u>	<u>\$ 2,393,597</u>	<u>\$ 133,987</u>	<u>\$ 2,527,584</u>

The table below sets forth a summary of changes in the fair value of the Plan's level 3 investment assets for the years ended December 31, 2011 and 2010:

	Guaranteed Interest Account	
	2011	2010
Beginning fair value	\$ 133,987	\$ 124,483
Interest income	5,420	5,044
Purchases	28,132	31,942
Sales	(33,689)	(27,482)
Ending fair value	<u>\$ 133,850</u>	<u>\$ 133,987</u>

NOTE 5 – ACCUMULATED PLAN BENEFITS AND ACTUARIAL ASSUMPTIONS

The actuarial present value of accumulated plan benefits is determined by Dorsa Consulting, Inc., Plan Actuary, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS –
MODIFIED CASH BASIS

DECEMBER 31, 2011 AND 2010

NOTE 5 – ACCUMULATED PLAN BENEFITS AND ACTUARIAL ASSUMPTIONS (Continued)

The significant actuarial assumptions and methods used in the latest valuation dates of January 1, 2011 and 2010 were as follows:

Method – Market value of assets

Mortality – 1994 Group Annuity Mortality Table with sex distinct rates

Interest – 5.94% and 6.60% at January 1, 2011 and 2010, respectively

Salary Scale – 3.5%

Disability – 1952 Disability Table, Period 2, Benefit 5, with a six month waiting period.

Retirement Age: 65 years

Marital Status: 80% of participants are assumed married. A wife is assumed to be 3 years younger than her husband.

Accumulated Benefit Obligation - The actuarial present value of accumulated plan benefits information as of January 1, 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
Vested benefits:		
Participants currently receiving benefits	\$ 81,367	\$ 42,856
Participants entitled to deferred benefits	486,397	536,406
Other participants	<u>1,855,960</u>	<u>1,628,455</u>
Total vested benefits	2,423,724	2,207,717
Non-vested benefits	<u>231,742</u>	<u>231,501</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 2,655,466</u>	<u>\$ 2,439,218</u>

The changes in the present value of accumulated plan benefits from the preceding to the current benefit information dates are as follows:

	<u>2011</u>	<u>2010</u>
Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 2,439,218</u>	<u>\$ 2,257,295</u>
Increase (decrease) was attributable to:		
Benefits paid	(258,587)	(126,737)
Additional benefits earned including experience gains and losses	301,415	144,030
Interest	<u>173,420</u>	<u>164,630</u>
Total vested benefits	<u>216,248</u>	<u>181,923</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 2,655,466</u>	<u>\$ 2,439,218</u>

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2011 AND 2010

NOTE 6 – FUNDING POLICY

In accordance with the minimum funding requirements of ERISA, the Company was required to make contributions in the amount of \$473,983 and \$297,216 for the years ended December 31, 2011 and 2010, respectively. Any contributions by the Company are intended to fund the Plan at an amount sufficient to prevent the Plan from having an accumulated funding deficiency as of the end of the Plan year. The Company's contributions for the years ended December 31, 2011 and 2010 exceeded the minimum funding requirements.

NOTE 7 – PLAN TERMINATION

Although it has not expressed any intention 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 set forth under ERISA. If the Plan is terminated, participants become 100% vested in the benefits accrued to the date of such termination. In the event the Plan terminates and the net assets are not sufficient to meet all the benefit obligations, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (1) Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire prior to that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- (2) Other vested benefits insured by the Pension Benefit Guaranty Corporation (the "PBGC") up to the applicable limitations (discussed below).
- (3) All other vested benefits in excess of the amounts insured by the PBGC.
- (4) All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency of the Plan's net assets to provide for accumulated benefit obligations at the time of termination and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

DECEMBER 31, 2011 AND 2010

NOTE 8 – FEDERAL INCOME TAX STATUS

The Internal Revenue Service has made a favorable determination on the Plan in a letter dated March 18, 2005, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011 and 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to audit by taxing jurisdiction; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2008.

NOTE 9 – RISKS AND UNCERTAINTIES

The Plan invests in various investment options which are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the financial statements - modified cash basis.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements – modified cash basis.

NOTE 10 – PARTY-IN-INTEREST TRANSACTIONS

Plan investments and the related transactions as of and for the years ended December 31, 2011 and 2010, are pooled separate accounts, a money market portfolio and a guaranteed interest account managed by ING Life Insurance and Annuity Company. These transactions qualify as party-in-interest transactions. While these transactions qualify as party-in-interest transactions, they are expressly exempted from the prohibited transaction rule.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4I –
 SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 EIN: 36-4119560; PN: 101
 DECEMBER 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment	Cost	Current Value
*	ING Life Insurance and Annuity Company	Growth and Income Portfolio I	\$ 1,719,272	\$ 1,675,898
*	ING Life Insurance and Annuity Company	Balanced Portfolio I	616,050	597,613
*	ING Life Insurance and Annuity Company	Fixed Account	128,429	133,850
*	ING Life Insurance and Annuity Company	Money Market Portfolio	<u>3,622</u>	<u>3,562</u>
		Total	<u>\$ 2,467,373</u>	<u>\$ 2,410,923</u>

* Represents a party-in-interest.

This schedule was prepared from data obtained and certified by
 ING Life Insurance and Annuity Company.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4J – SCHEDULE OF REPORTABLE TRANSACTIONS
EIN: 36-4119560; PN: 101

YEAR ENDED DECEMBER 31, 2011

<u>Identity of Party Involved</u>	<u>Description of Asset</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset on Transaction Date</u>	<u>Net Gain or (Loss)</u>
Series of Transactions						
ING Life Insurance and Annuity Company	ING Growth and Income Portfolio I 5 Total purchases	\$ 378,700	\$ -	\$ 378,700	\$ 378,700	\$ -
ING Life Insurance and Annuity Company	ING Money Market Portfolio I 5 Total sales	\$ -	\$ 579,994	\$ 579,994	\$ 579,994	\$ -
ING Life Insurance and Annuity Company	ING Balanced Portfolio 5 Total purchases	\$ 135,250	\$ -	\$ 135,250	\$ 135,250	\$ -

This schedule was prepared from data obtained and certified by
ING Life Insurance and Annuity Company.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2011-12/31/2011
SCHEDULE SB, LINE 26: SCHEDULE OF ACTIVE PARTICIPANT DATA

Schedule of Active Participant Data

Years of credited service:											
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	1	2	0	0	0	0	0	0	0	0	3
25 to 29	2	6	1	0	0	0	0	0	0	0	9
30 to 34	0	5	2	1	0	0	0	0	0	0	8
35 to 39	0	8	6	3	0	0	0	0	0	0	17
40 to 44	0	15	8	1	2	0	0	0	0	0	26
45 to 49	0	13	2	4	0	1	0	0	0	0	20
50 to 54	1	10	7	3	2	1	1	0	0	0	25
55 to 59	0	5	7	3	5	2	0	0	0	0	22
60 to 64	0	4	0	3	0	2	0	0	0	0	9
65 to 69	0	1	0	0	0	0	0	0	0	0	1
70 & up	0	0	0	1	1	0	0	0	0	0	2
Total	4	69	33	19	10	6	1	0	0	0	142

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
 EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2011-12/31/2011
SCHEDULE SB, PART V: STATEMENT OF ACTUARIAL ASSUMPTIONS / METHODS

Actuarial Cost Method – PPA

Contributions are based on plan's Funding Target. The minimum required contribution is the sum of target normal cost plus a 7-year amortization of unfunded funding target liability of the plan. Election has been made to include a 15-year amortization of unfunded target liability for 2011.

Actuarial Assumptions

INTEREST RATES: Effective 5.94%
 Segment 1 Rate 2.94%
 Segment 2 Rate 5.82%
 Segment 3 Rate 6.46%
 FAS35 (pre & post) 7.50%

MORTALITY: Valuation IRS 2011 Table
 FASB 35 1994 GAM Tables (m & f)

ASSET METHOD: Actuarial Value of Assets under IRC Section
 430(g)(3)(B)

SALARY SCALE: 3.5%

TURNOVER: T-3

DISABILITY: 1952 Disability Table, Period 2, Benefit 5, with a six
 month waiting period

RETIREMENT: The following table of retirement factors was used:

<u>Age</u>	<u>Percent Retiring</u>
65	100%

OTHER PARAMETERS:

	<u>Male</u>	<u>Female</u>
Fraction of married participants	80%	80%
Participants electing lump sum	100%	100%
Age difference between plan participant and beneficiary	+3	-3

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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**2011****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

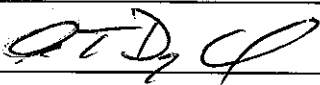
- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or
☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report;
☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here. ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program;
☐ special extension (enter description) _____

Part II Basic Plan Information—enter all requested information

1a Name of plan ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN		1b Three-digit plan number (PN) ▶ <u>101</u>
		1c Effective date of plan <u>01/01/1992</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) ATC/VANCOM, INC. 223 W. Meadowview Road GREENSBORO NC 27406		2b Employer Identification Number (EIN) 36-4119560 2c Sponsor's telephone number 336-373-2451 2d Business code (see instructions) 485110

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		<u>10/9/12</u>	Andrew Dybel
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10/9/12</u>	Andrew Dybel
	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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)
v.012611

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4J – SCHEDULE OF REPORTABLE TRANSACTIONS
EIN: 36-4119560; PN: 101

YEAR ENDED DECEMBER 31, 2011

<u>Identity of Party Involved</u>	<u>Description of Asset</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset on Transaction Date</u>	<u>Net Gain or (Loss)</u>
Series of Transactions						
ING Life Insurance and Annuity Company	ING Growth and Income Portfolio I 5 Total purchases	\$ 378,700	\$ -	\$ 378,700	\$ 378,700	\$ -
ING Life Insurance and Annuity Company	ING Money Market Portfolio I 5 Total sales	\$ -	\$ 579,994	\$ 579,994	\$ 579,994	\$ -
ING Life Insurance and Annuity Company	ING Balanced Portfolio 5 Total purchases	\$ 135,250	\$ -	\$ 135,250	\$ 135,250	\$ -

This schedule was prepared from data obtained and certified by
ING Life Insurance and Annuity Company.



**ATC/VANCOM OF NORTH CAROLINA, INC.
GREENBORO EMPLOYEES' RETIREMENT PLAN**

**ACTUARIAL VALUATION REPORT FOR THE
PLAN YEAR BEGINNING 1/1/2011**



CONTENTS

SECTION 1: MANAGEMENT SUMMARY	3
Executive Summary	4
Actuarial Certification	5
SECTION 2: FUNDING EXHIBITS	6
Development of Funding Target	7
Development of Shortfall Amortization Charge	8
Development of Credit Balances	9
Summary of Minimum Required Contribution Limits	10
Summary of Maximum Tax Deductible Contribution Limits	11
Development of Employer Contribution	12
Development of Market Value of Assets	13
Development of Actuarial Value of Assets	14
SECTION 3: ACCOUNTING EXHIBITS	15
FAS 35: Statement of PVAB and reconciliation from prior year	16
SECTION 4: BASIS OF VALUATION	17
Participant Reconciliation	18
Actuarial Methods and Assumptions	19
Summary of Plan Provisions	20
Glossary	23

Disclosure: This report may contain information that is considered a covered opinion under Part 10, Title 31 of the Code of Federal Regulations. Nothing in this report is intended or may be relied on for purposes of avoiding penalties under the Internal Revenue Code of 1986 as amended. This report or any part thereof may not be used to promote or recommend any Federal tax transaction or arrangement or be shared, without our written consent, with any party other than the party to which it is addressed, its advisors and those other parties required by law. Specific tax advice based on your particular circumstances should be obtained from an independent tax advisor before taking any action on any Federal tax matter discussed in this report.

SECTION 1: MANAGEMENT SUMMARY

Executive Summary..... 4

Actuarial Certification..... 5

EXECUTIVE SUMMARY

Valuation Date: January 1, 2011

**Pension Protection
Act of 2006 (PPA):**

The PPA completely changes the ERISA minimum funding requirements. The minimum contributions will be lower for younger groups, and grow significantly as the group ages, with an even greater percentage increase in plans where benefits are a function of pay. Further, interest rate and mortality assumptions are stipulated under PPA.

**Budgetary
Contribution:**

The recommended contribution is \$500,000.

**Minimum IRC 412
Contribution:**

The minimum required contribution for this year is \$473,983.

**Quarterly
Contributions:**

Additional contributions will be required in the form of "penalty interest" charges unless the required minimum contribution is paid in quarterly installments no later than the following schedule:

<u>Latest Payment Date:</u>	<u>Minimum Quarterly Contributions:</u>	<u>Recommended Contributions:</u>
04/15/2011	\$87,310	\$125,000
07/15/2011	\$87,310	\$125,000
10/15/2011	\$87,310	\$125,000
01/15/2012	\$87,310	\$125,000
<u>Payment No Later than:</u>	<u>Balance of Minimum Due:</u>	<u>Balance of Minimum Due:</u>
09/15/2012	\$124,743	\$0

**Maximum IRC 404
Contribution:**

The maximum deductible contribution for this year is \$3,549,371.

Analysis Basis:

Costs and benefits shown in this report reflect plan status with the assumption the plan is ongoing. Individual or plan-wide termination calculations must be separately determined.

ACTUARIAL CERTIFICATION

This report addresses requirements of ERISA¹ and the IRS² as they apply to qualified defined benefit pension plans.

Financial disclosure information to satisfy requirements set forth by the FASB³ in FAS No. 87 is provided in a separate report.

The determination of the investment fund contribution levels and the measurement of the plan liabilities for the plan year beginning 1/1/2011 are based upon the actuarial methods and assumptions detailed in this report.

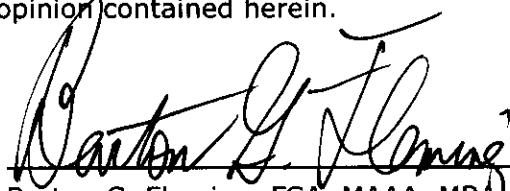
The minimum required contribution amount this year is \$473,983. This contribution is the minimum amount, which, in the opinion of the actuary, should be contributed to the investment fund in order to fully comply with ERISA and IRS rules and regulations.

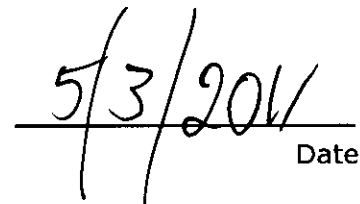
These determinations are supported on the assets, liabilities and costs reports. Data concerning employees, assets and plan provisions have been provided by the plan sponsor and trustees. While we have reviewed this material for accuracy, we must finally rely upon others for such source data. Questions concerning the results of this valuation should be referred to the actuary.

The plan's AFTAP for the plan year is 80%. This means that the plan is not subject to benefit restrictions for the current plan year and the participants can continue to accrue benefits and elect to receive full lump sum benefits if the plan permits their election.

In my opinion this valuation fully and fairly discloses the actuarial position of the plan and has been prepared using reasonable actuarial methods and assumptions. We are not aware of any relationship, including investments or other services that could create a conflict-of-interest that would impair our objectivity.

I, Barton G. Fleming, am an Actuary and Principal for Dorsa Consulting Services, Inc. I am a member of the American Academy of Actuaries, an Enrolled Actuary under the Employee Retirement Income Security Act (ERISA), a Fellow of the Society of Actuaries, and a member of the American Society of Pension Professionals & Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.


Barton G. Fleming, FSA, MAAA, MBA
Enrolled Actuary Number 11-02161


Date

1. Employee Retirement Income Security Act of 1974
2. Internal Revenue Service
3. Financial Accounting Standard Board

SECTION 2: FUNDING EXHIBITS

Development of Funding Target	7
Development of Shortfall Amortization Charge	8
Development of Credit Balances	9
Summary of Minimum Required Contribution Limits.....	10
Summary of Maximum Tax Deductible Contribution Limits.....	11
Development of Employer Contribution	12
Development of Market Value of Assets	13
Development of Actuarial Value of Assets	14

DEVELOPMENT OF FUNDING TARGET

1.	More than 500 participants in controlled group in prior year?	No
2.	Prior year funding target attainment percentage	
	(a) Not-at-risk liability	80.00%
	(b) At-risk liability	80.00%
3.	Funding target benchmark percentage	80%
4.	At-risk status	
	(a) Current year: If (1) and (2)(a)<(3) and (2)(b)<70%	No
	(b) At-risk current year and 2 of preceding 4 years? (If yes, loads apply)	No
5.	Not-at-risk funding liability	
	(a) Funding liability	
	(i) Retirees and benef. receiving payments	95,701
	(ii) Terminated vested participants	637,000
	(iii) Active participants, vested liability	2,314,260
	(iv) Active participants, total liability	2,587,342
	(v) Total liability: (i)+(ii)+(iv)	3,320,043
	(b) Normal cost before adjustments	338,345
	(c) Expenses included in Normal Cost	0
	(d) Normal cost: (b)+(c)	338,345
6.	At-risk funding liability	
	(a) At-risk funding liability	
	(i) Retirees and benef. receiving payments	95,701
	(ii) Terminated vested participants	637,000
	(iii) Active participants, vested liability	2,314,260
	(iv) Active participants, total liability	2,587,342
	(v) Total liability: (i)+(ii)+(iv)	3,320,043
	(b) Number of plan participants	178
	(c) Per-participant load: \$700 x (b)	N/A
	(d) Liability load: 4% of (5)(a)(v)	N/A
	(e) At-risk funding target:	
	(a)(v)+(c)+(d), not less than (5)(a)(v)	3,320,043
	(f) Preliminary at-risk normal cost (adj. for expenses)	338,345
	(g) Normal cost load: 4% of (5)(b)	N/A
	(h) At-risk normal cost:	
	(f)+(g), not less than (5)(d)	338,345
7.	Funding target	
	(a) Number of consecutive years at-risk (max 5)	0
	(b) Transition percentage: 20% of (a)	0%
	(c) Funding target: (5)(a)(v)+[(b)x((6)(e)-(5)(a)(v))]	\$3,320,043
	(d) Target normal cost:	
	(5)(d)+[(b)x((6)(h)-(5)(d))]	\$338,345

DEVELOPMENT OF SHORTFALL AMORTIZATION CHARGE

1.	1st segment rate	2.94%
	2nd segment rate	5.82%
2.	Funding target	3,320,043
3.	Adjusted plan assets	
	(a) Actuarial assets	2,579,743
	(b) Funding Standard Carryover Balance	0
	(c) Prefunding Balance (PFB)	773
	(d) Adjusted assets: (a)-(b)-(c), min 0	2,578,970
4.	Funding shortfall: (2)-(3)(d), min 0	741,073
5.	Current shortfall amortization installments	
	(a) Annual installments	
	(i) 6 years remaining	3,936
	(ii) 5 years remaining	68,835
	(iii) 4 years remaining	0
	(iv) 3 years remaining	0
	(v) 2 years remaining	0
	(vi) 1 year remaining	0
	(b) Total annual installments	72,771
	(c) Present value of annual installments	
	(i) 6 years remaining	21,554
	(ii) 5 years remaining	325,069
	(iii) 4 years remaining	0
	(iv) 3 years remaining	0
	(v) 2 years remaining	0
	(vi) 1 year remaining	0
	(d) Total present value of annual installments	346,623
6.	Exemption from new shortfall amortization base	
	(a) Target liability percentage	100%
	(b) Shortfall funding target: (2)x(a)	3,320,043
	(c) Prefunding Balance if used to reduce the Minimum Required Contribution, else 0	773
	(d) Exempt?: [(3)(a)-(c)] >=(b)	No
7.	Shortfall amortization base	
	(a) Adjusted funding shortfall: (6)(b)-(3)(d), min 0	741,073
	(b) New current year base: (a)-(5)(d), or 0 if exempt	394,450
	(c) Original 7-year installment amount	63,742
8.	Pension Relief Act 15-year installment amount	37,064
9.	New installment amount:(8) if relief year, else (7)(c)	37,064
10.	Shortfall amortization charge:(5)(b)+(9)	\$109,835

DEVELOPMENT OF CREDIT BALANCES

1.	Waived credit balance(s) to avoid benefit restrictions	
(a)	Adjusted Funding Target Attainment Percentage (AFTAP) before waivers	
(i)	Actuarial assets	2,579,743
(ii)	Funding Standard Carryover Balance (FSCB)	0
(iii)	Prefunding Balance (PFB)	78,562
(iv)	Not-at-risk funding liability	3,320,043
(v)	Non-HCE annuity purchases in last 2 years	385,324
(vi)	Preliminary AFTAP: $((i)-(ii)-(iii)+(v))/((iv)+(v))$	77.90%
(vii)	Funded Ratio: $(i)/(iv)$	77.70%
(b)	Transition percentage	100.00%
(c)	Credit balance(s) waived to avoid benefit restrictions, if possible	77,789
(d)	AFTAP after benefit restriction waivers	
(i)	FSCB after benefit restriction waivers	0
(ii)	PFB after benefit restriction waivers	773
(iii)	AFTAP after benefit restriction waivers: if $(a)(vii) \geq (b)$, $((a)(i)+(a)(v))/((a)(iv)+(a)(v))$, else $((a)(i)-(i)-(ii)+(a)(v))/((a)(iv)+(a)(v))$	80.00%
2.	Funding Standard Carryover Balance	
(a)	FSCB at January 1, 2011	0
(b)	Waived FSCB balance	0
(c)	FSCB after waivers: $(a)-(b)$	0
(d)	FSCB applied to minimum required contributions	0
(e)	FSCB at December 31, 2011 before investment return: $(c)-(d)$	\$0
3.	Prefunding Balance	
(a)	PFB at January 1, 2011	78,562
(b)	Waived PFB balance	77,789
(c)	PFB after waivers: $(a)-(b)$	773
(d)	PFB applied to minimum required contributions	773
(e)	Excess contributions (Excess)	
(i)	Employer contributions discounted to BOY	447,407
(ii)	Preliminary minimum required contribution (MRC)	448,180
(iii)	Credit balances applied to MRC	773
(iv)	Excess: $(i)-(ii)+(iii)$, min zero	0
(v)	Excess above MRC: $(i)-(ii)$, min zero	0
(vi)	Excess due to use of credit balances: $(iv)-(v)$	0
(f)	Effective rate	5.94%
(g)	Interest on Excess before investment return: $(e)(v) \times (f)$	0
(h)	PFB at December 31, 2011 before investment return: $(c)-(d)+(e)(iv)+(g)$	\$0

SUMMARY OF MINIMUM REQUIRED CONTRIBUTION LIMITS

1.	Effective interest rate	5.94%
2.	Target normal cost	\$338,345
3.	Shortfall amortization charge	109,835
4.	Credit for excess assets	
	(a) Adjusted Assets	2,578,970
	(b) Funding Target	3,320,043
	(c) Excess assets: (a)-(b), not less than 0	0
5.	Preliminary minimum required contribution (MRC): (2)+(3)-(4)(c), not less than 0	\$448,180
6.	Credit balances	
	(a) Eligible to apply against MRC?: Yes if prior year funded ratio $\geq 80\%$	Yes
	(b) Funding Standard Carryover Balance (FSCB)	0
	(c) Elected to apply FSCB against MRC?	Yes
	(d) Prefunding Balance (PFB)	773
	(e) Elected to apply PFB against MRC?	Yes
	(f) Balances eligible to apply against MRC: (b)+(d) if eligible and elected	773
7.	MRC adjusted for credit balances, if applied: (5)-(6)(f), not less than 0	\$447,407
8.	Required quarterly contributions	
	(a) Quarterlies required?: Yes if prior year funding shortfall	Yes
	(b) Prior year applicable MRC	349,239
	(c) Current year MRC: (5)	448,180
	(d) Installment acceleration	0
	(e) Required annual payment: lesser of (b) and 90% of (c)-(d), if applicable	349,239
	(f) Required installment: 25% of (e)	87,310
9.	Employer contributions	
	(a) Actual contributions through January 1, 2011	0
	(b) Expected contributions after January 1, 2011	473,983
	(c) Total employer contributions: (a)+(b)	\$473,983
	(d) Total conts. discounted to January 1, 2011	\$447,407

SUMMARY OF MAXIMUM TAX DEDUCTIBLE CONTRIBUTION LIMITS

1.	Funding target	\$3,320,043
2.	Target normal cost	338,345
3.	Cushion amount	
	(a) 50% of funding target: 50% of (1)	1,660,022
	(b) Expected benefit increases	
	(i) Not-at-risk maximum liability	4,130,747
	(ii) At-risk maximum liability	4,130,747
	(iii) Per-participant load	N/A
	(iv) Liability load: 4% of (i)	N/A
	(v) At-risk target:	
	(ii)+(iii)+(iv), not less than (i)	4,130,747
	(vi) Transition percentage	0.00%
	(vii) Maximum funding target:	
	(i)+[(vi)x((v)-(i))]	4,130,747
	(c) Cushion amount: (a)+(b)(vii)-(1)	2,470,726
4.	Actuarial value of assets	2,579,743
5.	Preliminary limit: (1)+(2)+(3)(c)-(4), not less than 0	3,549,371
6.	Maximum if not at-risk	
	(a) At-risk funding liability	3,320,043
	(b) At-risk normal cost (incl. expenses)	338,345
	(c) Maximum if not at-risk:	
	(a)+(b)-(4), not less than 0	1,078,645
7.	Minimum required contribution	473,983
8.	Maximum tax deductible contribution: max of (5),(6) and (7)	\$3,549,371

DEVELOPMENT OF EMPLOYER CONTRIBUTION

1.	Preliminary funding policy contribution	\$473,983
2.	Additional contribution	0
3.	Funding policy contribution: (1)+(2), not less than 0	473,983
4.	Statutory constraints	
	(a) Minimum contribution	473,983
	(b) Maximum contribution	3,549,371
	(c) Adjustment to statutory constraints	0
5.	Employer contribution: (3)+(4)(c)	\$473,983

DEVELOPMENT OF MARKET VALUE OF ASSETS

1. Fair Market Value as of January 1, 2010	2,150,554
2. Employer Contributions Receivable for Prior Plan Year	95,250
3. Fair Market Value as of January 1, 2010	2,245,804
4. Additional Employer Contributions Made in Current Plan Year	285,000
5. Earnings	255,367
6. Distributions	
A: Periodic Payments	0
B: Lumps Sums	258,587
7. Expenses	<u>0</u>
8. Fair Market Value as of December 31, 2010	2,527,584
9. Employer Contributions Receivable Discounted to Valuation Date	<u>223,722</u>
10. Total Market Value of Assets as of January 1, 2011	2,751,306

DEVELOPMENT OF ACTUARIAL ASSETS

Plan Year	1/1/2009- 12/31/2009	1/1/2010- 12/31/2010	1/1/2011
1) Market Value on first day of Plan Year	1,486,789	2,150,554	2,527,584
Contribution During Year 1	508,722	508,722	
Benefits Paid Year 1	-258,587	-258,587	
Expenses Paid Year 1	0	0	
Expected Income Year 1	149,563	149,563	
Contribution During Year 2	380,672		
Benefits Paid Year 2	-126,737		
Expenses Paid Year 2	0		
Expected Income Year 2	107,396		
2) Discounted Receivable Contribution as of BOY	94,933	94,922	223,722
3) Total Adjusted Assets	2,342,750	2,645,173	2,751,306
4) Final Value of Assets at Year End Including Receivable			2,751,306
5) Preliminary Three Year Average Value of Assets			2,579,743
6) 90% of Final Value			2,476,175
7) 110% of Final Value			3,026,437
8) Final Actuarial Assets (Item 5, but not less than Item 6 or more than Item 7)			2,579,743

SECTION 3: ACCOUNTING EXHIBITS

FAS 35: Statement of PVAB and reconciliation from prior year	16
--	----

FAS 35: STATEMENT OF PVAB AND RECONCILIATION

1. Actuarial present value of accrued plan benefits	
(a) Actuarial present value of vested benefits	
(i) Participants currently receiving benefits	\$81,367
(ii) Participants entitled to deferred benefits	486,397
(iii) Other participants	<u>1,855,960</u>
(iv) Total	\$2,423,724
(b) Actuarial present value of nonvested benefits	<u>231,742</u>
(c) Actuarial present value of accrued plan benefits: (a)(iv)+(b)	\$2,655,466
(d) FAS 35 discount rate for accrued plan benefits	7.50%
2. FAS 35 market value of assets	2,751,306
3. Unfunded PVAB (Surplus assets): (1)(c)-(2)	(\$95,840)
4. Funded percentage: (2)/(1)(c)	104%
5. Changes in present value	
(a) PVAB as of January 1, 2010	2,439,218
(b) Changes due to:	
(i) Decrease in discount period at 7.50%	173,420
(ii) Benefits paid	(258,587)
(iii) Assumption changes	0
(iv) Plan amendments	<u>0</u>
(v) Additional benefits earned, including experience gains and losses	<u>301,415</u>
(vi) Total change	<u>\$216,248</u>
(c) PVAB as of January 1, 2011: (a)+(b)(vi)	\$2,655,466

SECTION 4: BASIS OF VALUATION

Participant Reconciliation.....	18
Actuarial Methods and Assumptions.....	19
Summary of Plan Provisions	20
Glossary.....	23

PARTICIPANTS RECONCILIATION

	<u>Active</u>	<u>Vested Term</u>	<u>Retired</u>	<u>Disabled</u>	<u>Total</u>
Participants in 1/1/2010 Valuation	133	32	0	2	167
Vested Term	-4	4	-	-	0
Non-Vested Term	-10	-	-	-	-10
Paid Out	-1	-2	0	0	-3
Retired	0	0	0	0	0
Disabled	0	0	0	0	0
New Participants	24	-	-	-	24
Died	0	0	0	0	0
Rehired	0	0	0	0	0
Participants in 1/1/2011 Valuation	142	34	0	2	178

ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Cost Method – PPA

Contributions are based on plan's Funding Target. The minimum required contribution is the sum of target normal cost plus a 7-year amortization of unfunded funding target liability of the plan.

Actuarial Assumptions

INTEREST RATES:	Effective	5.94%
	Segment 1 Rate	2.94%
	Segment 2 Rate	5.82%
	Segment 3 Rate	6.46%
	FAS35 (pre & post)	7.50%

MORTALITY:	Valuation	IRS 2011 Table
	FASB 35	1994 GAM Tables (m & f)

ASSET METHOD: Actuarial Value of Assets under IRC Section 430(g)(3)(B)

SALARY SCALE: 3.5%

TURNOVER: T-3

DISABILITY: 1952 Disability Table, Period 2, Benefit 5, with a six month waiting period

RETIREMENT: The following table of retirement factors was used:

<u>Age</u>	<u>Percent Retiring</u>
65	100%

OTHER PARAMETERS:

	<u>Male</u>	<u>Female</u>
Fraction of married participants	80%	80%
Participants electing lump sum	100%	100%
Age difference between plan participant and beneficiary	+3	-3

SUMMARY OF PLAN PROVISIONS

Plan Sponsor: ATC/Vancom of North Carolina, Inc.

Effective Date: January 1, 1992

Plan Year: January 1 through December 31

Eligibility: Any Eligible Employee who has completed 3 months of service and has attained age 21 shall be eligible to participate hereunder as of the date he/she has satisfied such requirements.

Years of Service: The Plan Year during which an Employee has at least 1000 Hours of Service.

Vesting schedule:

Years of Service	Percentage
Fewer than 5	0%
5	100%

Benefit Service: Years of Service up to 30 years.

Average Monthly Compensation: The average monthly compensation is one-twelfth of the highest five consecutive Plan Year average salary starting from the date of participation.

Final Average Compensation: The average monthly compensation over three consecutive plan years ending with the date of determination, excluding compensation in excess of the Social Security Taxable Wage Base in effect at the beginning of the plan year.

Retirement Benefit: 2% of Average Monthly Compensation multiplied by the total number of Years of Service (up to 30), offset by 0.75% of Final Average Compensation not in excess of one-twelfth of Covered Compensation multiplied by the total number of Years of Service, computed to the nearest cent, and offset by the vested accrued benefit, if any, under the Duke Plan before October 7, 1991.

Covered Compensation is determined based on the calendar year in which the participant attains Social Security Retirement Age.

The minimum monthly benefit is \$15 multiplied by Years of Service.

SUMMARY OF PLAN PROVISIONS (CONT)

**Normal Retirement
Date:**

First day of the month coinciding with or next following age 65.

Early Retirement Date:

First day of the month coinciding with or next following the date on which a Participant or Former Participant attains age 55 and has completed at least 10 Years of Service with the Employer. A Participant shall become fully vested upon satisfying this requirement if still employed at Early Retirement Age.

**Early Retirement
Benefit:**

The benefit is unreduced for retirement after age 60, and is reduced by one-half of one percent for each month the Participant's early retirement date precedes the participants 60th birthday.

**Disability Retirement
Benefit:**

(a) If a Participant becomes Totally and Permanently Disabled prior to retirement or separation from service, and such condition continues for a period of six (6) consecutive months and by reason thereof such Participant's status as an Employee ceases, then the said disabled Participant shall be entitled to receive the Early Retirement Benefit without regard to age and service requirement.

(b) The above benefit shall be computed as of the Anniversary Date subsequent to termination of employment.

(c) In the event of the Terminated Participant's Total and Permanent Disability subsequent to termination of employment, the terminated Participant shall receive the Actuarial Equivalent of such Terminated Participant's Vested Accrued Benefit as though the Terminated Participant had retired.

The offset reduction will not be applicable to the disability benefit prior to the participant's drawing the Social Security Disability Benefit.

The disability benefit cannot be less than \$15 for each year of service, and also cannot be less than \$150 per month.

SUMMARY OF PLAN PROVISIONS (CONT)

Death Benefit:	The minimum spouse's death benefit, if vested and if married, no benefit otherwise. The minimum spouse's benefit is based on a 50% Joint and Survivor Annuity calculated using the greater of the Average Monthly Compensation at date of death or the monthly base rate of compensation for the participant increase by one-twelfth of the amount of overtime, performance bonuses and commissions actually earned by the participant in the Plan Year preceding the date of death. The service used in the calculation will be based on the deceased participant's expected service at age 65.
Normal Form of Payment:	Annuity payable for the life of the participant.
Optional Forms:	Life Annuity with 50% Joint and Survivor; Life Annuity with 75% Joint and Survivor; Life Annuity with 100% Joint and Survivor and Life annuity with 60, 120, or 180 months of payments guaranteed.
Actuarial Equivalence:	<p>Optional forms of benefit are determined using the 1983 Group Annuity Mortality Table and an 8% interest rate.</p> <p>Lump sums for de minimus benefits are determined using the mortality table specified by the Secretary of the Treasury and the applicable interest rate determined on the first day of the plan year.</p>

GLOSSARY

Actuarial Gain or Loss: From one plan year to the next, if the experience of the plan differs from that anticipated using the actuarial assumptions, or if valuation interest rates change, an actuarial gain or loss occurs. For example, an actuarial gain would occur if the assets in the trust earned 12% for the year while the assumed rate of return used in the valuation was 8%.

Under the PPA, treatment of the gain and loss varies based on the funded status of the plan. If at the beginning of a plan year, the plan has a Funding Target of less than 100%, actuarial gains and losses flow into the Funding Shortfall Amortization Base for that year. If a plan is 100% or more funded, gains and losses may directly impact the current year's required contribution.

Actuarial Value of Assets:

These are usually the market value of assets. However, there exists a limited ability to smooth fluctuations in the value of assets used in determining contributions. When a systematic method of using valuation assets different from the market value is used, the actuarial value of assets cannot exceed 110% of the market value of assets, and cannot be less than 90% of the market value of assets.

Adjusted Assets:

The Actuarial Value of Assets minus Carryover and Pre-funding Balances.

Adjusted Funding Target Attainment Percentage (AFTAP):

This is the ratio of the value of Adjusted Assets for the year to the Funding Target of the plan for the plan year. It is referred to as the AFTAP. The "Adjusted Funding Target Attainment Percentage" reflects plan assets and Funding Target liabilities (as increased by the aggregate amount of annuity purchases made for nonhighly compensated employees by the plan during the preceding two plan years, if any).

The AFTAP is important since it determines limitations or restrictions on the benefits that can be accrued or paid under a plan. In general, the rules are as follows:

AFTAP	Benefit Limitations/Restrictions
80% or more	None
60% but less than 80%	Lump sums and other accelerated payments are limited.
Less than 60%	Benefit accruals cease and accelerated payments cannot be made.

GLOSSARY (CONT)

At Risk Plans:

Plans that are at risk are subject to additional contribution requirements. To be at risk, a plan must meet two requirements. The first is to have a Funding Target Attainment Percentage of less than 70%, calculated on special assumptions, and the second is to have a standard Funding Target Attainment Percentage less than the percentage shown in the following table.

Plan Year of FTAP	FTAP to be at risk
2008	< 65%
2009	< 70%
2010	< 75%
2011	< 80%

Carryover Balance:

The Carryover Balance is the balance in the pre-PPA Funding Standard Account at the end of the 2007 plan year, adjusted with interest and waivers.

Effective Rate of Interest:

The effective rate of interest is the single interest rate that produces the same present value of future benefit payments when applied to the plan's future benefit payments that is produced by the three tier or yield curve interest rates required to be used for funding under the PPA.

Funding Shortfall:

This amount is calculated on the valuation date. It is the excess of the plan's Funding Target for the plan year over the value of plan assets (reduced by any Carryover or Pre-Funding Balance) which are held by the plan on the valuation date. Contributions receivable may be included in the assets, but they must be discounted from the date of contribution to the valuation date using the plan's effective rate of interest.

Funding Shortfall Amortization Base:

On the first valuation date that PPA applies to a plan, the Funding Shortfall Amortization Base is equal to the Funding Shortfall. For plan years thereafter, the funding shortfall amortization base is equal to the Funding Shortfall reduced by the present value of Funding Shortfall Amortization Charges still outstanding from prior years.

GLOSSARY (CONT)

Funding Shortfall Amortization Charge:	Each year's Funding Shortfall Amortization Base generates a Funding Shortfall Amortization Charge, which is the amount necessary to amortize the Funding Shortfall Amortization Base, in equal payments, over a period of seven years using that year's interest rates for the seven year period.
Funding Target:	This term is defined under the PPA as "the present value of all benefits accrued or earned under the plan as of the beginning of the plan year." Benefits that are required to be taken into account for purposes of the funding target include early retirement and lump sum settlement benefits. However, all benefits that have not yet accrued during the current plan year are not included in a plan's funding target.
Funding Target Attainment Percentage:	This is the ratio of the value of plan assets for the year (as reduced by the Carryover and Pre-funding Balances) to the Funding Target of the plan for the plan year.
Minimum Required:	This is the sum of the Target Normal Cost for the plan year, plus the Shortfall Amortization Charge (if any) for the plan for the plan year, plus the approved waiver amortization charge (if any) for the plan for the plan year.
Maximum Deductible Contribution:	<p>The maximum deductible contribution is equal to the Target Normal Cost increased by the difference between the sum of the Funding Target plus a cushion amount equal to 50% of the Funding Target reduced by the Actuarial Value of Assets.</p> <p>The cushion amount is equal to 50% of the funding target plus an adjustment for future increases in benefits due to salary increases or benefit unit negotiations.</p>
Normal Cost:	This is computed differently under different actuarial cost methods. Under current law, it is the present value of all benefits expected to accrue or be earned under the plan during the plan year, including benefits attributable to service in a preceding year that are increased because of an increase in compensation during the current plan year.

GLOSSARY (CONT)

PPA:	The Pension Protection Act of 2006. It defines the interest and mortality tables used to determine the value of the plan's Target Liability, and is designed to fully fund that liability in seven years. Thereafter, plans need to fund the value of benefits accruing in the current year plus a seven year amortization of some actuarial losses.
Prefunding Balance:	This is the accumulated excess contributions over the required minimum contribution amounts determined under PPA rules for plan years beginning after 2007.
Present Value of Future Benefits:	This is the present value of all benefits expected to be paid by the Plan. It is used in determining accounting expenses, but is not used in any calculations under PPA.
Present Value of Accumulated Benefits:	This value is not dependent on the plan's actuarial cost method or funding assumptions, but rather computed in accordance with SFAS 35. It is the present value of a participant's accrued benefit as of the valuation date, assuming the participant will earn no more credited service and will receive no future salary.
Present Value of Vested Benefits:	This is the portion of the Present Value of Accumulated Benefits in which the employee has a vested interest if the employee were to separate from service with the employer on the valuation date.
Shortfall Amortization Charge:	A 7-year amortization of the unfunded portion of the Target Liability.
Target Normal Cost:	For any plan year, this is the present value of all benefits which are expected to accrue or to be earned under the plan during the plan year. An increase in benefit during the year, resulting from an increase in compensation during the current plan year, shall be treated as accruing during the current plan year.
Waiver of Balances:	A plan sponsor may elect to waive (reduce) a Carryover or a Pre-Funding Balance in order to increase the plan's AFTAP. Such waiver must be addressed in writing by the Plan Administrator to the plan's Enrolled Actuary. Once a waiver has been made, the waived portion of Carryover or a Pre-Funding Balance can never be used to reduce future contributions. The entire Carryover Balance must be waived before any Pre-Funding Balance can be waived.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
---	--	---

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

► Round off amounts to nearest dollar.

► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">B Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;">101</td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	101		
B Three-digit plan number (PN) ►	101				
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ATC/VANCOM, INC.	D Employer Identification Number (EIN) 36-4119560				
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B					
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500					

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>			
2 Assets:			
a Market value	2a		2751306
b Actuarial value	2b		2579743
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0	0
b For terminated vested participants	3b	36	732701
c For active participants:			
(1) Non-vested benefits	3c(1)		273082
(2) Vested benefits	3c(2)		2314260
(3) Total active	3c(3)	142	2587342
d Total	3d	178	3320043
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5		5.94%
6 Target normal cost	6		338345

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>10/9/2012</u> Date 1107551
Panrong Xiao Type or print name of actuary		Most recent enrollment number 904-249-9171
DCS Retirement Group Firm name		Telephone number (including area code)
3525 Piedmont Rd, Bldg 6, Suite 315 Atlanta GA 30305 Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
 EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2011-12/31/2011
SCHEDULE SB, LINE 22: DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Age	Retirement Rate	Retired Lx=100,000	Not Retired	Weight
<65	0%	0	100,000	0
65	100%	100,000	0	6,500,000
>65	100%	0	0	0
Total		100,000		6,500,000
Weighted Average Retirement Age:			65	

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2011-12/31/2011
SCHEDULE SB, LINE 19: DISCOUNTED EMPLOYER CONTRIBUTIONS

Effective Rate: 5.94%

	<u>Contributions</u>	<u>Discounted to 1/1/2011</u>
04/04/2011	105,000	103,472
07/11/2011	105,000	101,885
10/14/2011	105,000	100,370
01/11/2012	160,000	150,815
Total:	475,000	456,542

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2011-12/31/2011
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS

Effective Date: January 1, 1992

Eligibility: Any Eligible Employee who has completed 3 months of service and has attained age 21 shall be eligible to participate hereunder as of the date he/she has satisfied such requirements.

Years of Service: The Plan Year during which an Employee has at least 1000 Hours of Service.

Vesting schedule:

Years of Service	Percentage
Fewer than 5	0%
5	100%

Benefit Service: Years of Service up to 30 years.

Average Monthly Compensation: The average monthly compensation is one-twelfth of the highest five consecutive Plan Year average salary starting from the date of participation.

Final Average Compensation: The average monthly compensation over three consecutive plan years ending with the date of determination, excluding compensation in excess of the Social Security Taxable Wage Base in effect at the beginning of the plan year.

Retirement Benefit: 2% of Average Monthly Compensation multiplied by the total number of Years of Service (up to 30), offset by 0.75% of Final Average Compensation not in excess of one-twelfth of Covered Compensation multiplied by the total number of Years of Service, computed to the nearest cent, and offset by the vested accrued benefit, if any, under the Duke Plan before October 7, 1991.

Covered Compensation is determined based on the calendar year in which the participant attains Social Security Retirement Age.

The minimum monthly benefit is \$15 multiplied by Years of Service.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2011-12/31/2011
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS (CONT)

Normal Retirement

Date: First day of the month coinciding with or next following age 65.

Early Retirement Date: First day of the month coinciding with or next following the date on which a Participant or Former Participant attains age 55 and has completed at least 10 Years of Service with the Employer. A Participant shall become fully vested upon satisfying this requirement if still employed at Early Retirement Age.

**Early Retirement
Benefit:**

The benefit is unreduced for retirement after age 60, and is reduced by one-half of one percent for each month the Participant's early retirement date precedes the participants 60th birthday.

**Disability Retirement
Benefit:**

(a) If a Participant becomes Totally and Permanently Disabled prior to retirement or separation from service, and such condition continues for a period of six (6) consecutive months and by reason thereof such Participant's status as an Employee ceases, then the said disabled Participant shall be entitled to receive the Early Retirement Benefit without regard to age and service requirement.

(b) The above benefit shall be computed as of the Anniversary Date subsequent to termination of employment.

(c) In the event of the Terminated Participant's Total and Permanent Disability subsequent to termination of employment, the terminated Participant shall receive the Actuarial Equivalent of such Terminated Participant's Vested Accrued Benefit as though the Terminated Participant had retired.

The offset reduction will not be applicable to the disability benefit prior to the participant's drawing the Social Security Disability Benefit.

The disability benefit cannot be less than \$15 for each year of service, and also cannot be less than \$150 per month.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2011-12/31/2011
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS (CONT)

Death Benefit: The minimum spouse's death benefit, if vested and if married, no benefit otherwise. The minimum spouse's benefit is based on a 50% Joint and Survivor Annuity calculated using the greater of the Average Monthly Compensation at date of death or the monthly base rate of compensation for the participant increase by one-twelfth of the amount of overtime, performance bonuses and commissions actually earned by the participant in the Plan Year preceding the date of death. The service used in the calculation will be based on the deceased participant's expected service at age 65.

Normal Form of Payment: Annuity payable for the life of the participant.

Optional Forms: Life Annuity with 50% Joint and Survivor; Life Annuity with 75% Joint and Survivor; Life Annuity with 100% Joint and Survivor and Life annuity with 60, 120, or 180 months of payments guaranteed.

Actuarial Equivalence: Optional forms of benefit are determined using the 1983 Group Annuity Mortality Table and an 8% interest rate.

Lump sums for de minimus benefits are determined using the mortality table specified by the Secretary of the Treasury and the applicable interest rate determined on the first day of the plan year.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4I –
 SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 EIN: 36-4119560; PN: 101
 DECEMBER 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment	Cost	Current Value
*	ING Life Insurance and Annuity Company	Growth and Income Portfolio I	\$ 1,719,272	\$ 1,675,898
*	ING Life Insurance and Annuity Company	Balanced Portfolio I	616,050	597,613
*	ING Life Insurance and Annuity Company	Fixed Account	128,429	133,850
*	ING Life Insurance and Annuity Company	Money Market Portfolio	<u>3,622</u>	<u>3,562</u>
		Total	<u>\$ 2,467,373</u>	<u>\$ 2,410,923</u>

* Represents a party-in-interest.

This schedule was prepared from data obtained and certified by
 ING Life Insurance and Annuity Company.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
 EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2011-12/31/2011
SCHEDULE SB, LINE 32: SCHEDULE OF AMORTIZATION BASES

Base Type	Outstanding Balance	Date Established	Remaining Amortization Period	Amortization Installment
Shortfall	\$325,069	1/1/2009	5	\$68,835
	\$21,554	1/1/2010	6	\$3,936
	\$394,450	1/1/2011	7	\$37,064
Total	\$741,073			109,835