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 01/01/2011 and ending 12/31/2011

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1988

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

HILLCREST CONTRACTING, INC.

PO BOX 1898
CORONA, CA 92878-1898

2b Employer Identification Number (EIN) 33-0084251

2c Sponsor's telephone number 951-273-9600

2d Business code (see instructions) 237310

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2012	E.G. LINDHOLM
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
HILLCREST CONTRACTING, INC.

PO BOX 1898
CORONA, CA 92878-1898

3b Administrator's EIN
33-0084251

3c Administrator's telephone number
951-273-9600

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**	204
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**	90
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	60
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	150
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	150
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	140
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	3
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:
2E 2G 2J 2D 2F 3D

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

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
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	RM 85292-1	149	01/01/2011	12/31/2011

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
12729	0

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CARY FACER
190 S. GLASSELL ST., SUITE 209
ORANGE, CA 92866

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
8414		BROKER FEES	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
JAMES CHAPEL
2525 CRESTVIEW DR., SUITE 901
NEWPORT BEACH, CA 92663

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
902	0	BROKER FEES	3

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

ROBERT LLOYD MACNIDER
6000 FAIRVIEW RD., SUITE 400
CHARLOTTE, NC 28210

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
3413	0	BROKER FEES	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end	5	2177029

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☒ other (specify) ▶ GROUP ANNUITY CONTRACT

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

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

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

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	1306953
c	Additions: (1) Contributions deposited during the year	7c(1)	276194		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	35359		
	(4) Transferred from separate account	7c(4)	0		
	(5) Other (specify below)	7c(5)	22939		
	▶ LN INT, LN PRIN, LOAN DEFAULT, OFFSET, TRANS ASSET, TRANS FORF				
	(6) Total additions			7c(6)	334492
d	Total of balance and additions (add **b** and **c(6)**)			7d	1641445
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	187649		
	(2) Administration charge made by carrier	7e(2)	25612		
	(3) Transferred to separate account	7e(3)	300679		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	513940
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	1127505

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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

BENEFIT PLANNING, INC.

4640 ADMIRALTY WAY, 9TH FLOOR
MARINA DEL REY, CA 90292

95-3794697

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
50 13	TPA	20271	Yes [X] No [ ]	Yes [ ] No [X]	4418	Yes [X] No [ ]

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

MASS MUTUAL LIFE INSURANCE COMPANY

P.O. BOX
BOSTON, MA 02266

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
52 60 63 64 68 72	CONTRACT ADMINISTRATOR	16869	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

HILLCREST CONTRACTING

P.O. BOX 1898
CORONA, CA 92878

33-0146112

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
50	CPA	6255	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

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: SIA-AP PREMIER SHORT DURATION

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
04-1590850-015	P	185459

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AG PREMIER MONEY MARKET

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
04-1590850-016	P	78

a Name of MTIA, CCT, PSA, or 103-12 IE: SAI-AI PREMIER INT'L EQUITY

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
04-1590850-017	P	81447

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AK SELECT FUNDAMENTAL VALUE

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
04-1590850-175	P	28006

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AT SELECT MID CAP GROWTH II

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
04-1590850-026	P	158329

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-GE LARGE CAP GROWTH

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
04-1590850-063	P	89153

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
04-1590850-448	P	25044

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-JZ TRADEWINDS VALUE OPP		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-106	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18069
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ML CAPITAL APPRECIATION		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-072	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 441095
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OL NJF INT'L VALUE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-075	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36477
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-PH HIGH YIELD		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-421	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46110
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QG SMALL COMPANIES		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-081	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58460
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QL STRATEGIC INCOME		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-112	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8340
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-UG COVERNMENT SECURITIES		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-223	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 47015
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VK EQUITY & INCOME		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-149	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 85880
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VO FUNDAMENTAL INVESTORS		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-225	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 35983
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WG NEW HORIZONS		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-127	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 144622

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WV MUTUAL SHARES		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-234	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20101
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WZ SELECT PIMCO TOTAL RETURN		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-193	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 60099
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XC PRO BLEND CONTRM		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-136	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28193
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XD PRO BLEND MODTRM		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-137	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 389971
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XE PRO BLEND EXTTERM		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-138	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 74495
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XM PRO BLEND MAXTRM		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-140	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2924
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YX SELECT INDEXED EQUITY		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-150	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 99414
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-HF SMALL CAP VALUE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-064	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 80
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QJ MID CAP VALUE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-111	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12195
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
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b Name of plan sponsor	**c** EIN-PN
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b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	19516	27985
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	25333	3998
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2058851	2177029
(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)		1119350
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1307000	8155
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	3410700	3336517
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3410700	3336517

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)	225167	
	(B) Participants	2a(1)(B)	52003	
	(C) Others (including rollovers)	2a(1)(C)	7492	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		284662
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	1603	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1603
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

			(a) Amount	(b) Total
2b	(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-6611
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		35153
c	Other income	2c		207
d	Total income. Add all **income** amounts in column (b) and enter total	2d		315014
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	341836	
	(2) To insurance carriers for the provision of benefits	2e(2)	0	
	(3) Other	2e(3)	0	
	(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		341836
f	Corrective distributions (see instructions)	2f		0
g	Certain deemed distributions of participant loans (see instructions)	2g		11491
h	Interest expense	2h		0
i	Administrative expenses: (1) Professional fees	2i(1)	0	
	(2) Contract administrator fees	2i(2)	16296	
	(3) Investment advisory and management fees	2i(3)	6828	
	(4) Other	2i(4)	12746	
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		35870
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		389197
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		-74183
l	Transfers of assets:			
	(1) To this plan	2l(1)		
	(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ 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: ANTHONY & ASSOCIATES, INC. **(2)** EIN: 33-0146112

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.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

Part I Distributions

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

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

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

EIN(s): 33-0649820

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete 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): _____

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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):

ANTHONY & ASSOCIATES
Certified Public Accountants
2650 E. Imperial Highway, Suite 300
Brea, California 92821

A. LEE ANTHONY, C.P.A.
WILLIAM R. SIKES, C.P.A.
KARI M. GRIPPI, C.P.A.

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The Trustees of
Hillcrest Contracting, Inc.
401(k) Profit Sharing Plan
P.O. Box 1898
Corona, CA 91718

INDEPENDENT AUDITOR'S REPORT

We were engaged to audit the accompanying statements of net assets available for benefits of the Hillcrest Contracting, Inc., 401(k) Profit Sharing Plan, as of December 31, 2011 and December 31, 2010, and the related statements of changes in net assets available for plan benefits for the years then ended, and the supplemental schedules as of and for the years ended December 31, 2011 and December 31, 2010, as listed in the accompanying index. 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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Massachusetts Mutual Life Insurance Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2011 and December 31, 2010, that the information provided to the plan administrator by the trustees is complete and accurate.

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

Anthony & Associates

June 29, 2012

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY FINANCIAL INFORMATION

YEARS ENDED DECEMBER 31, 2011
AND DECEMBER 31, 2010

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HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

ASSETS

	December 31, 2011	December 31, 2010
INVESTMENTS AT CONTRACT VALUE (Notes 3 and 4):		
Guaranteed Investment Account at Fair Value	$ 1,119,349	$ 1,294,652
Massachusetts Mutual Life Insurance Co. Investment Contract Account	2,177,029	2,058,851
Total Investments	3,296,378	3,353,503
OTHER ASSETS:		
Employer's Contribution Receivable	27,985	19,516
Participant Loans	3,998	25,333
Unallocated Funds in Guaranteed Investment Account	8,155	12,348
Total Other Assets	40,138	57,197
Total Assets	3,336,516	3,410,700

LIABILITIES

LIABILITIES	---	---
Net Assets Available for Plan Benefits	$ 3,336,516	$ 3,410,700

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

	For the Years Ended December 31, 2011	2010
ADDITIONS (DEDUCTIONS) TO NET ASSETS ATTRIBUTED TO:		
Investment Income (Loss):		
Net Appreciation (Depreciation) in Fair Value of Investments	$ (6,611)	$ 190,674
Interest Income Earned on Guaranteed Accounts	35,359	23,512
Participant Loan Interest	1,603	4,478
Total Investment Income	30,351	218,664
CONTRIBUTIONS:		
Employer's Contributions	225,166	203,277
Employee Contributions	52,003	40,340
Other	7,493	- - -
Total Contributions	284,662	243,617
Total Additions	315,013	462,281
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Distributions Allocated to Participants	(353,327)	(483,414)
Administrative Expenses	(35,870)	- - -
Total Deductions	(389,197)	(483,414)
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	(74,184)	(21,133)
BEGINNING NET ASSETS AVAILABLE FOR PLAN BENEFITS	3,410,700	3,431,833
ENDING NET ASSETS AVAILABLE FOR PLAN BENEFITS	$ 3,336,516	$ 3,410,700

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Description of Plan

The following description of the Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan provides only general information. Reference is made to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Prevailing Wage Pension Plan was adopted on July 8, 1991 as a defined contribution plan covering all employees of Hillcrest Contracting, Inc. (Employer) who have completed one hour of service and perform work under "prevailing wage" contracts. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Profit Sharing Plan was adopted on January 1, 1988 as a defined contribution plan covering all employees of Hillcrest Contracting, Inc. (Employer) who have completed one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Prior to 2003, the Company maintained separate profit sharing and prevailing wage pension plans for the benefit of its employees. Beginning in 2003, the profit sharing plan and the prevailing wage pension plan were combined into one plan which covers all employees who meet certain qualifications. The name of the new plan is the Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan.

Interest and dividend income is earned individually according to each Participant's investment allocation and are reinvested in each account. Certain administration functions are performed by employees of the employer. The plan administrator is Benefit Planning, Inc., 4640 Admiralty Way, 9th Floor, Marina Del Rey, CA 90292.

Contributions:

Prevailing wage contributions are made by the employer based on hours worked and job classification of each employee performing work on prevailing wage contracts.

Profit sharing contributions are determined annually by the Company up to a maximum of 25% of all participants' compensation.

Participants may make contributions limited to the maximum annual contribution allowable pursuant to the requirements of Section 401(k).

Participant Accounts:

Each Participant's balance is credited with the employer's contribution earnings according to each Participant's investment allocation. Each Participant's account is charged with an allocation of operating expenses. Operating expense allocations are based on participant's account balances.

NOTE 1 - Description of Plan (Cont.)

Vesting:

Participants are immediately vested in the prevailing wage and employee contribution portion of contributions plus applicable earnings thereon. Vesting in the profit sharing portion of contributions is based on years of service. A participant is 100% vested after six years of credited service.

Investment Options:

Contributions on behalf of the Participants are invested in accordance with the Participants' investment allocation. Prior to June 14, 2010, the Participants' investment choice was limited to thirty-seven investments with Nationwide Life Insurance Company Investment Contract, chosen by the Trustees. Effective June 14, 2010, the Participants' investment choice is limited to twenty four investments with Massachusetts Mutual Life Insurance Company, chosen by the Trustees. The Plan's investments are pooled. However, each Participant receives allocations of Plan earnings based on the Participant's investment allocation. Participants may change their investment options at any time.

Loans to Participants:

Prior to 2007, Participants were able take loans up to the lesser of $50,000 or 50% of their vested account value. Loans bear interest at the prevailing rate charged by persons in the business of lending money for loans made under similar circumstances. Effective July 1, 2007, the Plan was amended to remove the loan option. Loans taken by the participants before July 1, 2007 are treated as directed investments of participants' accounts and repayment is made through payroll deductions. Interest income on loans to participants is included in the Nationwide Life Insurance Company and Massachusetts Mutual Life Insurance Company investment contract.

Payment of Benefits:

On termination of service or normal retirement, a Participant receives a lump-sum distribution equal to the value of the vested interest, at termination date, in his or her account.

Forfeited Accounts:

Due to immediate vesting, there are no forfeitures of prevailing wage contributions or Employee deferral contributions. Forfeited profit sharing balances are used to reduce non-elective employer contributions. Forfeitures in 2011 and 2010 amounted to $7,200 and $12,192, respectively.

NOTE 2 - Summary of Accounting Policies

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting. The financial statements and notes are the representation of the Plan's trustees, who are responsible for the integrity and objectivity of the financial statements.

Investment Valuation and Income Recognition:

The Plan's investment is valued at contract value (Note 3). Shares of registered investment companies are valued at quoted market prices which represent the net asset value of shares held by the Plan at year end.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits:

Benefits are recorded when paid.

Use of Estimates:

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

Operating Expenses:

All expenses of maintaining the plan are allocated to participants based on participant's account balances.

NOTE 3 - Investment Contract with Insurance Company

Beginning June 14, 2010, the Plan maintained a fully benefit-responsive variable investment contract with Massachusetts Mutual Life Insurance Company ("Mass Mutual"). Mass Mutual maintains the contributions in a pooled account. The account is credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by Mass Mutual. The contract is included in the financial statements at contract value measured by quoted market prices in an active market, which represents contributions made under the contract, plus earnings, less Plan withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2011 and December 31, 2010 was $3,296,378 and $3,353,503, respectively. The average gain was approximately one percent (1%) and nine percent (9%) for 2011 and 2010, respectively.

NOTE 3 - Investment Contract with Insurance Company (Cont.)

From November 1997 through June 14, 2010, the Plan maintained a fully benefit-responsive variable investment contract with Nationwide Life Insurance Company ("Nationwide"). Nationwide maintained the investments in pooled accounts which were credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by Nationwide Life Insurance Company. The fair value of the investment contract as of the date of transfer was $3,122,904. The average loss was approximately three and six tenths percent (3.6%).

NOTE 4 - Information Prepared and Certified by Trustees

The following information included in the accompanying Statements of Net Assets Available for Plan Benefits and Statements of Changes of Net Assets Available for Plan Benefits, and Supplemental Schedules, was obtained from data that has been prepared and certified to as complete and accurate by the trustee (Massachusetts Mutual Life Insurance Company) as of December 31, 2011 and December 31, 2010:

	December 31, 2011		December 31, 2010	
Description of Investment	Cost	Fair Value	Cost	Fair Value
Guaranteed Investments	$ 1,127,505	$ 1,119,427	$ 1,306,953	$ 1,294,653
PIMCO High Yield	41,788	46,110	50,083	54,838
MFS Governement Securities	43,862	47,015	48,928	49,211
Loomis Sayles Strategic Income	7,489	8,340	10,358	11,284
Pimco Total Return Fund	57,098	60,099	163,979	171,269
Babson Prm Short-Dur Bond	178,221	185,459	163,502	166,261
Wellington Sel Fundamental Value	25,486	28,006	30,377	34,950
Franklin Mutual Shares Fund	18,576	20,101	29,796	33,195
Northern Trust Sel Indexed Equity	85,511	99,414	108,766	126,420
American Fundamental Investors	32,375	35,983	28,206	32,911
Eaton Vance Large-Cap Growth	81,483	89,153	91,461	107,107
Invesco VanKampen Comstock	23,462	25,044	28,793	33,310
Alger Capital Appreciation	385,705	441,095	373,827	440,571
JP Morgan Mid Cap Value	12,464	12,195	- - -	- - -
Nuveen Tradewinds Value Opp	17,772	18,069	13,100	15,705
TRP/Frontier Sel Md Cp Gr II	136,432	158,329	144,253	174,237
Invesco Van Kampen Sm Cap Val	84	80	- - -	- - -
Invesco Small Companies	47,968	58,460	41,149	49,420
T.Rowe Price New Horizons	113,759	144,622	98,856	125,015
Allianz NFJ Int'l Val	35,492	36,477	60,295	72,069
OFI Inst Prem Int'l Equity	75,030	81,447	89,454	107,037
Oakmark Equity & Inc	80,053	85,880	75,507	82,039
Mnning&Npier Pro-Blnd ConTrm	27,045	28,183	40,520	41,355
Mnning&Npier Pro-Blnd ModTrm	394,478	389,971	4,016	4,445
Mnning&Npier Pro-Blnd ExtTrm	66,575	74,495	75,158	85,329
Mnning&Npier Pro-Blnd MaxTrm	2,816	2,924	35,601	40,872
TOTAL	$ 3,118,529	$ 3,296,378	$ 3,112,938	$ 3,353,503

NOTE 4 - Information Prepared and Certified by Trustees (Cont.)

As of December 31, 2011, the investment at cost of $1,127,505 in the Guaranteed Investments, $178,221 in the Babson Prm. Short-Dur. Bond, $385,705 in Alger Capital Appreciation, and $394,478 in Manning & Npier Pro-Blnd Mod Trm each represent a greater than 5% interest of net assets available for benefits.

As of December 31, 2010, the investment at cost of $1,306,953 in the Guaranteed Investments, $163,502 in the Babson Prm. Short-Dur. Bond, $163,979 in Pimco Total Return Fund, and $373,827 in Alger Capital Appreciation each represent a greater than 5% interest of net assets available for benefits.

NOTE 5 – Fair Value Measurements

FASB ASC 820 provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Fair Value Measurements:

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

Level 2 Fair Value Measurements:

Inputs to the valuation methodology include

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

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Fair Value Measurements:

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

NOTE 5 – Fair Value Measurements (Cont.)

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

- Common Stocks, Corporate Bonds and U.S. Government Securities: Valued at the closing price reported on the active market on which the individual securities are traded.
- Mutual Funds: Valued at the quoted net asset value of shares held by the plan at year end.
- Guaranteed Investment Contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer. (See Note 6)

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

The following table sets forth by level, within the fair value hierarchy, the plan's fair value measurements at December 31, 2011 and 2010:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Fair Value Measurements at December 31, 2011:				
Mutual Funds held in Sub-Accounts	$ 2,177,029	$ ---	$ ---	$ 2,177,029
Guaranteed Investment Contract	---	1,119,349	---	1,119,349
Total Asset at Fair Value	$ 2,177,029	$ 1,119,349	$ ---	$ 3,296,378

NOTE 5 – Fair Value Measurements (Cont.)

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Fair Value Measurements at December 31, 2010:				
Mutual Funds held in Sub-Accounts	$ 2,058,851	$ ---	$ ---	$ 2,058,851
Guaranteed Investment Contract	---	1,294,652	---	1,294,652
Total Asset at Fair Value	$ 2,058,851	$ 1,294,652	$ ---	$ 3,353,503

NOTE 6 - Guaranteed Investment Contract with Massachusetts Mutual Life Insurance Company

In 2010, the Plan entered into a benefit-responsive guaranteed investment contract with Massachusetts Mutual Life Insurance Company (Mass Mutual). Mass Mutual maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at fair value. Fair value, as reported to the Plan by Mass Mutual, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2011 and 2010 was $1,127,505 and $1,294,652, respectively. The crediting interest rate is based on a formula agreed upon with the issuer.

NOTE 6 -Guaranteed Investment Contract with Massachusetts Mutual Life Insurance Company(Cont.)

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Average Yields:	2011	2010
Based on Actual Earnings	2.97%	1.91%
Based on Composite Interest Rate Credited to Participants	3.00%	3.25%

NOTE 6 - Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will receive a lump-sum amount equal to the value of their accounts.

NOTE 7 - Federal Income Taxes

On February 10, 2004, the Trustee received from the Internal Revenue Service a letter of determination stating that Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan is exempt from federal income taxes under Section 401(a) of the Internal Revenue Code for the Plan and its latest amendment dated December 31, 2001. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

The plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations in progress for any tax period. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

NOTE 8 - Party-in-Interest Transactions

Beginning September 1, 1997, Nationwide Life Insurance Company provided substantially all of the brokerage services for the Plan investments and, as such, was a party-in-interest. Since June 2010, Massachusetts Mutual Life Insurance Company has provided substantially all of the brokerage services for the Plan investments and, as such, is a party-in-interest. The plan administrator, Benefit Planning, Inc., is also a party-in-interest. Fees paid by the Plan for administrative services amounted to $35,870 for the year ended December 31, 2011 and $51,563 for the year ended December 31, 2010.

NOTE 9 - Subsequent Events

Management has evaluated subsequent events through June 21, 2012, the date on which the financial statements were available to be issued.

SUPPLEMENTARY FINANCIAL INFORMATION

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2011

Investment	Balance at Beginning of Year	Balance at End of Year	Average Value of Investment	Investment Income (Loss) for Year	Return on Investment
Guaranteed Investments	$1,294,653	$ 1,119,427	$1,207,040	$ 35,889	2.97%
PIMCO High Yield	54,838	46,110	50,474	1,947	3.86%
MFS Governement Securities	49,211	47,015	48,113	2,970	6.17%
Loomis Sayles Strategic Income	11,284	8,340	9,812	469	4.78%
Pimco Total Return Fund	171,269	60,099	115,684	2,441	2.11%
Babson Prm Short-Dur Bond	166,261	185,459	175,860	5,770	3.28%
Wellington Sel Fundamental Value	34,950	28,006	31,478	(844)	(2.68)%
Franklin Mutual Shares Fund	33,195	20,101	26,648	(209)	(0.78)%
Northern Trust Sel Indexed Equity	126,420	99,414	112,917	2,337	2.07%
American Fundamental Investors	32,911	35,983	34,447	(808)	(2.35)%
Eaton Vance Large-Cap Growth	107,107	89,153	98,130	(5,979)	(6.09)%
Invesco VanKampen Comstock	33,310	25,044	29,177	(350)	(1.20)%
Alger Capital Appreciation	440,571	441,095	440,833	(5,023)	(1.14)%
JP Morgan Mid Cap Value	-	12,195	6,098	(207)	0.00%
Nuveen Tradewinds Value Opp	15,705	18,069	16,887	(817)	(4.84)%
TRP/Frontier Sel Md Cp Gr II	174,237	158,329	166,283	(3,155)	(1.90)%
Invesco Van Kampen Sm Cap Val	-	80	40	(6)	0.00%
Invesco Small Companies	49,420	58,460	53,940	3,689	6.84%
T.Rowe Price New Horizons	125,015	144,622	134,819	7,934	5.88%
Allianz NFJ Int'l Val	72,069	36,477	54,273	(4,914)	(9.05)%
OFI Inst Prem Int'l Equity	107,037	81,447	94,242	(7,566)	(8.03)%
Oakmark Equity & Inc	82,039	85,880	83,960	446	0.53%
Mnning&Npier Pro-Blnd ConTrm	41,355	28,183	34,769	1,225	3.52%
Mnning&Npier Pro-Blnd ModTrm	4,445	389,971	197,208	(4,629)	(2.35)%
Mnning&Npier Pro-Blnd ExtTrm	85,329	74,495	79,912	(850)	(1.06)%
Mnning&Npier Pro-Blnd MaxTrm	40,872	2,924	21,898	591	2.70%
	$3,353,503	$ 3,296,378	$3,324,942	$ 30,351	0.91%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2010

Investment	Balance Transfer at June 14, 2010	Balance at End of Year	Average Value of Investment	Investment Income (Loss) for Year	Return on Investment
Guaranteed Investments	$1,308,025	$ 1,294,653	$1,301,339	$ 24,920	1.91%
PIMCO High Yield	58,840	54,838	56,839	5,998	10.55%
MFS Governement Securities	47,566	49,211	48,389	219	0.45%
Loomis Sayles Strategic Income	13,162	11,284	12,223	1,246	10.19%
Pimco Total Return Fund	206,146	171,269	188,708	9,672	5.13%
Babson Prm Short-Dur Bond	170,850	166,261	168,556	3,802	2.26%
Wellington Sel Fundamental Value	29,965	34,950	32,458	5,951	18.33%
Franklin Mutual Shares Fund	28,516	33,195	30,856	4,306	13.96%
Northern Trust Sel Indexed Equity	105,986	126,420	116,203	21,232	18.27%
American Fundamental Investors	29,640	32,911	31,276	6,287	20.10%
Eaton Vance Large-Cap Growth	94,288	107,107	100,698	19,022	18.89%
Invesco VanKampen Comstock	27,954	33,310	30,632	5,746	18.76%
Alger Capital Appreciation	371,933	440,571	406,252	82,002	20.19%
Nuveen Tradewinds Value Opp	15,063	15,705	15,384	3,271	21.26%
TRP/Frontier Sel Md Cp Gr II	136,871	174,237	155,554	36,073	23.19%
Invesco Small Companies	44,446	49,420	46,933	10,333	22.02%
T.Rowe Price New Horizons	94,170	125,015	109,593	31,103	28.38%
Allianz NFJ Int'l Val	57,599	72,069	64,834	13,870	21.39%
OFI Inst Prem Int'l Equity	88,868	107,037	97,953	22,296	22.76%
Oakmark Equity & Inc	84,049	82,039	83,044	8,839	10.64%
Mnning&Npier Pro-Blnd ConTrm	10,799	41,355	26,077	992	3.80%
Mnning&Npier Pro-Blnd ModTrm	3,934	4,445	4,190	487	11.62%
Mnning&Npier Pro-Blnd ExtTrm	82,305	85,329	83,817	12,135	14.48%
Mnning&Npier Pro-Blnd MaxTrm	11,929	40,872	26,401	5,669	21.47%
	$3,122,904	$ 3,353,503	$3,238,209	$ 335,471	10.36%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2010

Investment	Balance at Beginning of Year	Balance at Date of Transfer June 14, 2010	Average Value of Investment	Investment Income (Loss) for Period	Return on Investment
Dreyfus Intermediate Term Inc A Fund	$ 32,032	$ 33,865	$ 32,949	$ 1,444	4.38%
Fidelity Advisor Growth	26,912	19,210	23,061	(993)	(4.31)%
Janus Fund	75,701	60,030	67,866	(4,817)	(7.10)%
Janus Twenty Fund	373,344	329,982	351,663	(36,460)	(10.37)%
Janus Worldwide Fund	104,020	88,868	96,444	(6,903)	(7.16)%
Virtus Balanced	17,121	17,919	17,520	(1,066)	(6.08)%
Neuberger & Berman Guardian Trust	8,114	8,026	8,070	(302)	(3.74)%
Templeton Foreign Fund	76,445	57,599	67,022	(11,771)	(17.56)%
Credit Suisse Emerging Growth Fund	15,089	15,063	15,076	(189)	(1.25)%
Dreyfus S&P 500 Index Fund	112,384	105,985	109,185	(6,759)	(6.19)%
Fidelity Advisor Balanced Fund	43,342	40,790	42,066	(971)	(2.31)%
Invesco Sm Cap Growth Fund	93,530	94,170	93,850	(1,284)	(1.37)%
Federated High Yield	19,584	26,996	23,290	195	0.84%
Franklin Small Cap Growth Fund	23,369	23,311	23,340	(526)	(2.25)%
American Century Inc & Growth Fund	29,204	20,360	24,782	(1,172)	(4.73)%
American Century Government Fund	80,580	80,885	80,733	461	0.57%
Oppenheimer Strategic Income Fund	19,836	13,162	16,499	436	2.64%
Oppenheimer Capital Apprec Fund	20,094	15,048	17,571	(1,946)	(11.08)%
Nationwide Fund	23,639	21,613	22,626	(1,697)	(7.50)%
Pimco Total Return Fund	150,567	172,282	161,425	5,304	3.29%
WFAF Small Capital Value Fund	47,124	44,447	45,786	(1,894)	(4.14)%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2010

Investment	Balance at Beginning of Year	Balance at Date of Transfer June 14, 2010	Average Value of Investment	Investment Income (Loss) for Period	Return on Investment
Franklin Mutual Shares Fund	32,578	28,515	30,547	(1,368)	(4.48)%
Vankampen Common Stock Fund	30,657	27,954	29,306	(1,662)	(5.67)%
AIM Dynamics Fund	127,635	113,560	120,598	(4,932)	(4.09)%
BOA Short Term Index Fund	82,998	89,965	86,482	191	0.22%
Fidelity Adv Equity Inc Fund Class A	17,841	9,606	13,724	(962)	(7.01)%
Janus Advisor Forty Fund	52,488	41,951	47,220	(4,692)	(9.94)%
Janus Balanced Fund	29,977	25,340	27,659	(1,152)	(4.17)%
Oppenheimer Champion Income Fund	20,228	20,524	20,376	(31)	(0.15)%
Pioneer High Yield Fund A	11,787	11,320	11,554	67	-(0.58)%
Nationwide Government Bond Fund	36,082	47,566	41,824	1,050	2.51%
Nationwide Inv Des MOD SC	3,944	3,933	3,939	(167)	(4.24)%
Nationwide Inv Des MODCONS SC	4,503	5,083	4,793	(108)	(2.25)%
Nationwide Inv Des MODAGGR SC	90,617	82,305	86,461	(5,390)	(6.23)%
Nationwide Inv Des CONS SC	7,069	5,716	6,393	(66)	(1.03)%
Nationwide Inv Des AGGR SC	19,758	11,930	15,844	(1,380)	(8.71)%
Nationwide Money Market Fund	1,368,913	1,307,802	1,338,358	(25,294)	(1.89)%
Nationwide Money Market Prm	-	223	112	(1)	(0.89)%
	$3,329,106	$ 3,122,904	$3,226,014	$ (116,807)	(3.62)%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF ASSETS (HELD AT END OF THE YEAR)

IRS Form 5500, Schedule H, Line 4i
EIN: 33-0084251
PLAN: 002
December 31, 2011

(B) Identify of Issuer, Borrower, Lessor or Similar Party	(C) Description of Investment	(D) Cost	(E) Current Value
Massachusetts Mutual Life Insurance Company:			
Guaranteed Investments (including unallocated funds)	Guaranteed Interest	$ 1,127,505	$ 1,119,427
PIMCO High Yield	Pooled Separate Accounts	41,788	46,110
MFS Governement Securities	Pooled Separate Accounts	43,862	47,015
Loomis Sayles Strategic Income	Pooled Separate Accounts	7,489	8,340
Pimco Total Return Fund	Pooled Separate Accounts	57,098	60,099
Babson Prm Short-Dur Bond	Pooled Separate Accounts	178,221	185,459
Wellington Sel Fundamental Value	Pooled Separate Accounts	25,486	28,006
Franklin Mutual Shares Fund	Pooled Separate Accounts	18,576	20,101
Northern Trust Sel Indexed Equity	Pooled Separate Accounts	85,511	99,414
American Fundamental Investors	Pooled Separate Accounts	32,375	35,983
Eaton Vance Large-Cap Growth	Pooled Separate Accounts	81,483	89,153
Invesco VanKampen Comstock	Pooled Separate Accounts	23,462	25,044
Alger Capital Appreciation	Pooled Separate Accounts	385,705	441,095
JP Morgan Mid Cap Value	Pooled Separate Accounts	12,464	12,195
Nuveen Tradewinds Value Opp	Pooled Separate Accounts	17,772	18,069
TRP/Frontier Sel Md Cp Gr II	Pooled Separate Accounts	136,432	158,329
Invesco Van Kampen Sm Cap Val	Pooled Separate Accounts	84	80
Invesco Small Companies	Pooled Separate Accounts	47,968	58,460
T.Rowe Price New Horizons	Pooled Separate Accounts	113,759	144,622
Allianz NFJ Int'l Val	Pooled Separate Accounts	35,492	36,477
OFI Inst Prem Int'l Equity	Pooled Separate Accounts	75,030	81,447
Oakmark Equity & Inc	Pooled Separate Accounts	80,053	85,880
Mnning&Npier Pro-Blnd ConTrm	Pooled Separate Accounts	27,045	28,183
Mnning&Npier Pro-Blnd ModTrm	Pooled Separate Accounts	394,478	389,971
Mnning&Npier Pro-Blnd ExtTrm	Pooled Separate Accounts	66,575	74,495
Mnning&Npier Pro-Blnd MaxTrm	Pooled Separate Accounts	2,816	2,924
Investment in Pooled Separate Accounts		3,118,529	3,296,378
Participant Loans	7.25% - 9.25%	-	3,998
		$ 3,118,529	$ 3,300,376

1/28/2012

A Name of Plan	B Three-digit plan Number
Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan	**002**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Hillcrest Contracting	**330084251**

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	1,127,505	1,127,505
*	MassMutual	Holding Account - SIA-AG	0	78
*	MassMutual	SIA-AF	178,221	185,459
*	MassMutual	SIA-AI	75,030	81,447
*	MassMutual	SIA-AK	25,486	28,006
*	MassMutual	SIA-AT	136,432	158,329
*	MassMutual	SIA-GE	81,483	89,153
*	MassMutual	SIA-HD	23,462	25,044
*	MassMutual	SIA-HF	84	80
*	MassMutual	SIA-JZ	17,772	18,069
*	MassMutual	SIA-ML	385,705	441,095
*	MassMutual	SIA-OL	35,492	36,477
*	MassMutual	SIA-PH	41,788	46,110
*	MassMutual	SIA-QG	47,968	58,460
*	MassMutual	SIA-QJ	12,464	12,195
*	MassMutual	SIA-QL	7,489	8,340
*	MassMutual	SIA-UG	43,862	47,015
*	MassMutual	SIA-VK	80,053	85,880
*	MassMutual	SIA-VO	32,375	35,983
*	MassMutual	SIA-WG	113,759	144,622
*	MassMutual	SIA-WV	18,576	20,101
*	MassMutual	SIA-WZ	57,098	60,099
*	MassMutual	SIA-XC	27,045	28,183
*	MassMutual	SIA-XD	394,478	389,971
*	MassMutual	SIA-XE	66,575	74,495
*	MassMutual	SIA-XM	2,816	2,924
*	MassMutual	SIA-YX	85,511	99,414
				3998