

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</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>D AND J CONSTRUCTION COMPANY 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>03/01/1997</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>03/01/1997</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>03/01/1997</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>D AND J CONSTRUCTION COMPANY, INC</u> <u>101 BLAZIER LANE</u> <u>P.O. BOX 1889</u> <u>WEST MONROE, LA 71294</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>72-0687947</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>318-388-2764</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>237310</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>72-0687947</u>	2c Sponsor's telephone number <u>318-388-2764</u>	2d Business code (see instructions) <u>237310</u>	
2b Employer Identification Number (EIN) <u>72-0687947</u>					
2c Sponsor's telephone number <u>318-388-2764</u>					
2d Business code (see instructions) <u>237310</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	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>07/26/2013</u> Date	<u>TERRY L. BAUGH</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 100
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	73
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	5
d Subtotal. Add lines 6a , 6b , and 6c	6d	78
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	78
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	60
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3D 2T		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ 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) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>D AND J CONSTRUCTION COMPANY 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>D AND J CONSTRUCTION COMPANY, INC</u>	D Employer Identification Number (EIN) <u>72-0687947</u>

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
MERRILL LYNCH,PIERCE,FENNER & SMITH

13-5674085

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

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

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

ASCENSUS

11-3665754

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99 15 60 50	RECORDKEEPER	1710	Yes ☒ No ☐	Yes ☐ No ☒	0	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 ☐

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
ASCENSUS	15 60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MERRILL LYNCH,PIERCE,FENNER & SMITH 13-5674085	SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND.	
(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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <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.	<small>OMB No. 1210-0110</small> 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>D AND J CONSTRUCTION COMPANY 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>D AND J CONSTRUCTION COMPANY, INC</u>		D Employer Identification Number (EIN) <u>72-0687947</u>

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)	11624	10297
(2) Participant contributions	1b(2)	3912	3710
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1583083	1920262
(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)		
(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)	2918871	3086498
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(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	4517490	5020767

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	4517490	5020767
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	132596	
(B) Participants	2a(1)(B)	265510	
(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)		398106

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	60	
(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)		60

(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)	45809	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		45809

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		295596
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		739571

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	234580	
(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)		234580
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)	1710	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	4	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1714
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		236294

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		503277
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: **HEARD, MCELROY AND VESTAL LLP**

(2) EIN: **72-0398470**

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

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

Part IV Compliance Questions

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

During the plan year:

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.).....

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.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		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		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?		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.)		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.			

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2012</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012					
A Name of plan D AND J CONSTRUCTION COMPANY 401(K) PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 D AND J CONSTRUCTION COMPANY, INC				D Employer Identification Number (EIN) 72-0687947	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 45-0404698					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2012 v. 120126					

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

D & J CONSTRUCTION COMPANY, INC.

401(K) PLAN

WEST MONROE, LOUISIANA

DECEMBER 31, 2012 AND 2011

D & J CONSTRUCTION COMPANY, INC. 401(k) PLAN

WEST MONROE, LOUISIANA

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HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

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318-429-1525 PHONE • 318-429-2070 FAX

June 25, 2013

The Plan Administrator
D & J Construction Company, Inc. 401(k) Plan
West Monroe, Louisiana

Independent Auditors' Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the D & J Construction Company, Inc. 401 (k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Frontier Trust, the custodian of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the custodian holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the custodian as of December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the Plan Administrator by the custodian is complete and accurate.



Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets Held as of or for the year ended December 31, 2012, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified or provided 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 the Employee Retirement Income Security Act of 1974.

Heard, M. Elroy & Vestal, LLC

Shreveport, Louisiana

D & J CONSTRUCTION COMPANY, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

<u>A S S E T S</u>	<u>2012</u>	<u>2011</u>
Investments, at fair value-Notes 3-5	5,006,761	4,501,954
<u>Receivables:</u>		
Participants' contributions receivable	3,710	6,503
Employer contribution receivable	<u>10,297</u>	<u>11,624</u>
Total receivables	<u>14,007</u>	<u>18,127</u>
Total assets	<u>5,020,768</u>	<u>4,520,081</u>
Net assets available for benefits	<u>5,020,768</u>	<u>4,520,081</u>

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

D & J CONSTRUCTION COMPANY, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2012

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments (Note 3)	260,076
Interest and dividends	<u>81,391</u>
Total investment income	341,467

Participants' contributions	262,914
Employer contributions	<u>132,596</u>
Total contributions	395,510

Total additions	736,977
-----------------	---------

Deductions from net assets attributed to:

Benefits paid to participants	<u>236,290</u>
Total deductions	<u>236,290</u>

<u>Net increase</u>	500,687
---------------------	---------

Net assets available for benefits:

Beginning of year	<u>4,520,081</u>
End of year	<u>5,020,768</u>

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

D & J CONSTRUCTION COMPANY, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

1. Description of Plan

The following description of the D & J Construction Company, Inc. (the "Company") 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan is a defined contribution plan covering all employees of D & J Construction Company, Inc., Ouachita Terminals, The R Group, Trenchless Methods and Highway Graphics who are twenty-one or older and have completed at least three months of service, as defined in the plan document. Effective January 1, 2009, employees of The R Group were moved out of this plan into a separate plan. Participant account balances for The R Group were transferred on January 20, 2009. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

- (a) **Participant accounts.** Each participant's account is credited with the participant's voluntary contribution, the Company's matching contribution and Plan earnings, which are allocated proportionately among all participants based on their investment in each fund.
- (b) **Employee contributions.** Participants are permitted to contribute up to 15% of their annual compensation, as defined in the plan document, to the Plan on a tax-deferred basis, so long as the total deferrals do not exceed the federal limit for the year. Transfers from qualified plans are allowed under the provisions of the Plan. Additional voluntary contributions are not allowed.
- (c) **Employer contributions.** Effective January 1, 2004, the Company amended the Plan to provide for a safe harbor feature. As a result, the Company contributes 100% of the first 3% and 50% of the next 2% of base compensation that a participant contributes to the Plan, which has been designated by the Plan document. The Company also may make a discretionary profit sharing contribution based on the Company's profits. In 2012 and 2011, the Company elected not to make the profit sharing contribution.
- (d) **Vesting.** Participants are fully vested in their employee contributions plus actual earnings thereon. Vesting in the Company contributions made prior to January 1, 2004 and earnings thereon is based on years of service and is determined as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Effective January 1, 2004, the Plan was amended to allow for safe harbor provisions. All safe harbor contributions are 100% vested when funded.

1. Description of Plan (Continued)

- (e) **Forfeitures.** Forfeitures of nonvested Company contributions are used first to reduce Plan expenses and then Company contributions. Any remaining forfeitures are then reallocated to active participants in the Plan.
- (f) **Payment of benefits.** On termination of service due to death, disability, retirement, or upon reaching normal retirement age, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a period of not more than his or her life expectancy.
- (g) **Plan restatement.** The Plan was adopted effective March 1, 1997. It has since been restated effective March 1, 2009 to include the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA"), the Pension Protection Act of 2006 and the Final 415 Regulations.
- (h) **Administrative expenses.** The Company pays the administrative costs of the Plan associated with any professional services provided to the Plan, and the cost of communications to the participants.

2. Summary of Significant Accounting Policies

- (a) **Basis of accounting.** The financial statements of the Plan are prepared under the accrual method of accounting, except for the cash basis recording of benefits paid.
- (b) **Investment valuation and income recognition.** The Plan's investments are stated at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year-end. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

- (c) **Use of estimates.** The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the reported amounts of Plan assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

3. Investments

The following presents investments that represent 5% or more of the Plan's net assets.

	<u>2012</u>	<u>2011</u>
ML Retirement Reserves Money Fund	1,897,368	1,526,069
Black Rock Global Allocation Fund	704,919	655,278
Black Rock Latin America Fund	**	366,002

**Fund did not represent 5% or more of the Plan's net assets for this period.

During 2012, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$260,076.

4. Information Certified by the Plan's Custodian

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

	<u>December 31,</u>	
	<u>2012</u>	<u>2011</u>
Mutual funds	3,086,499	2,918,871
Cash and cash equivalents	<u>1,920,262</u>	<u>1,583,083</u>
	<u>5,006,761</u>	<u>4,501,954</u>

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information with the related information included in the financial statements and supplemental schedule.

5. Fair Value Measurements

FASB ASC #820, *Fair Value Measurements and Disclosures*, establishes a 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 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include

- 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;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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, 2012 and 2011.

Mutual funds: Valued at the net asset value (NAV) of shares held by the plan at year end.

5. Fair Value Measurements (Continued)

Money market fund: The fund intends to keep a constant \$1 net asset value (NAV), however, to ensure that it does, the fund is participating in the U.S. Treasury Department's Temporary Guarantee Program.

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 assets at fair value as of December 31, 2012 and 2011:

<i>Assets at Fair Value as of December 31, 2012</i>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market	-	1,920,262	-	1,920,262
Mutual Funds:				
Allocation	145,102	-	-	145,102
Blended	386,986	-	-	386,986
Bond	186,588	-	-	186,588
Emerging markets	40,207	-	-	40,207
Foreign	1,215,119	-	-	1,215,119
Foreign growth	96,150	-	-	96,150
Government	84,373	-	-	84,373
Growth	415,249	-	-	415,249
Precious metals	23,981	-	-	23,981
Value	<u>492,744</u>	<u>-</u>	<u>-</u>	<u>492,744</u>
Total Mutual Funds	3,086,499	-	-	3,086,499
Total assets at fair value	<u>3,086,499</u>	<u>1,920,262</u>	<u>-</u>	<u>5,006,761</u>

<i>Assets at Fair Value as of December 31, 2011</i>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market	-	1,583,083	-	1,583,083
Mutual Funds:				
Allocation	85,750	-	-	85,750
Blended	355,544	-	-	355,544
Bond	191,057	-	-	191,057
Foreign	1,336,228	-	-	1,336,228
Government	130,047	-	-	130,047
Growth	362,742	-	-	362,742
Value	<u>457,503</u>	<u>-</u>	<u>-</u>	<u>457,503</u>
Total Mutual Funds	2,918,871	-	-	2,918,871
Total assets at fair value	<u>2,918,871</u>	<u>1,583,083</u>	<u>-</u>	<u>4,501,954</u>

6. Plan Termination

Although it has not expressed any intent to do so, the Company has reserved the right to terminate the Plan or reduce or cease contributions at the discretion of the Board of Directors, or to amend the Plan at any time and in any respect. However, no such action may deprive any participant or beneficiary under the Plan of any vested right.

7. Plan's Tax Status

The Company adopted a Prototype Standardized Profit Sharing Plan with a cash or deferral arrangement which received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2008, which stated that the Plan and related trust are designed in accordance with applicable sections of the IRC. The plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and has no income subject to unrelated business income tax. The Plan is subject to routine audits by taxing jurisdictions, however there are currently no audits for any taxing periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

8. Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through June 25, 2013 which is the date the financial statements were available to be issued.

9. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2012 and 2011 to the Schedule H of Form 5500:

	<u>2012</u>	<u>2011</u>
Net assets available for benefits per the financial statements	5,020,768	4,520,081
<u>Less-amounts accrued for contributions receivable</u>	<u>-</u>	<u>(2,591)</u>
Net assets available for benefits per the Form 5500	<u>5,020,768</u>	<u>4,517,490</u>

The difference noted above for 2011 is the result of one contribution being shown on the cash basis on the 5500 and the accrual basis on the financial statements. All contributions were accrued for in 2012 on the 5500.

SUPPLEMENTARY INFORMATION

D & J CONSTRUCTION COMPANY, INC. 401(k) PLAN

EIN: 72-0687947
PLAN NUMBER: 001

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2012

(a)	(b)	(c)	(d)	(e)
Related Parties	Identity of issue borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity date	Cost	Current Value
	Merrill Lynch	ML Retirement Reserves Money Fund	**	1,897,368
	Merrill Lynch	GM ML Retirement Reserves Money Fund	**	22,894
	BlackRock	BlackRock Eurofund	**	120,336
	First Eagle	First Eagle Gold Fund A	**	23,981
	First Eagle	First Eagle Global Fund A	**	15,175
	Loomis Sayles	Loomis Sayles Bond Retail	**	35,073
	Prudential	Prudential Government Income Fund A	**	20,750
	BlackRock	BlackRock Large Cap Core Fund	**	52,305
	Loomis Sayles	GM Loomis Sayles Bond Retail	**	151,515
	Invesco	Invesco Equity and Income Fund A	**	83,406
	BlackRock	BlackRock Large Cap Growth Fund	**	78,498
	Thornburg	Thornburg International Value A	**	72,386
	BlackRock	BlackRock Basic Value Fund Inc.	**	168,033
	BlackRock	BlackRock S & P 500 Index Fund I	**	89,560
	First Eagle	GM First Eagle Global Fund A	**	46,521
	Prudential	GM Prudential Government Income Fund A	**	63,623
	BlackRock	BlackRock Latin America Fund Inc.	**	239,623
	BlackRock	BlackRock Small Cap Growth Fund II	**	37,853
	BlackRock	GM BlackRock Large Cap Core Fund	**	122,523
	BlackRock	BlackRock Value Opportunities Fund A	**	122,598
	BlackRock	GM BlackRock Large Cap Growth Fund	**	95,467
	BlackRock	BlackRock Capital Appreciation Fund A	**	156,852
	Thornburg	GM Thornburg International Value Fund	**	58,097
	BlackRock	GM BlackRock Global Allocation Fund	**	23,747
	BlackRock	BlackRock Global Allocation Fund Inc.	**	704,919
	BlackRock	GM BlackRock Small Cap Growth Fund II A	**	46,579
	AllianceBernstein	AllianceBernstein Global Thematic Growth Fund A	**	54,108
	BlackRock	BlackRock Mid Cap Value Opportunities Fund	**	84,380
	American Funds	American Funds American Mutual Fund R3	**	92,163
	American Funds	GM American Funds American Mutual Fund R3	**	100,399
	Invesco	Invesco Intl Mutual Funds Global Growth A	**	38,053
	Oppenheimer	GM Oppenheimer Developing Markets Fund A	**	40,207
	BlackRock	GM BlackRock Value Opportunities Fund A	**	47,769
			<u>**</u>	<u>5,006,761</u>

* A party-in-interest as defined by ERISA

** Cost omitted for participant directed investments

Schedule C, Part I, line 2(h) Formula Description and Schedule C, Part I, line 3(e)

Formula Description

Plan Name: D & J CONSTRUCTION COMPANY 401(K) PLAN

Plan Number: 250856

Broker Dealer: Merrill Lynch

Ticker Symbol	Investment Name	Formula used to determine Sub-TA Compensation paid to Ascensus
MDLRX	BlackRock Large Cap Core Fund A	12 dollars per fund position
ACEIX	Invesco Equity and Income Fund A	12 dollars per fund position
TGVAX	Thornburg International Value Fund	12 dollars per fund position
SGGDX	First Eagle Gold Fund A	12 dollars per fund position
SGENX	First Eagle Global Fund A	12 dollars per fund position
MDSWX	BlackRock Small Cap Growth Fund II A	12 dollars per fund position
MDSPX	BlackRock Value Opportunities Fund A	12 dollars per fund position
MDRFX	BlackRock Mid Cap Val Opp A	12 dollars per fund position
ALTFX	AllianceBernstein Global Thematic Gr A	12 dollars per fund position
MDLTX	BlackRock Latin America A	12 dollars per fund position
PGVAX	Prudential Government Income A	12 dollars per fund position
MDLOX	BlackRock Global Allocation Fund A	12 dollars per fund position
MDLHX	BlackRock Large Cap Growth A	12 dollars per fund position
MDFGX	BlackRock Capital Appreciation Fund A	12 dollars per fund position
MDEFX	BlackRock Euro A	12 dollars per fund position
MDBAX	BlackRock Basic Value Fund A	12 dollars per fund position
LSBRX	Loomis Sayles Bond Retail	12 dollars per fund position
AGGAX	Invesco Intl Mutual Funds Global GrowthA	12 dollars per fund position
MDLVX	BlackRock Large Cap Value Fund A	12 dollars per fund position
GMMDSWX	GM BlackRock Small Cap Growth Fund II A	12 dollars per fund position
MLIKX	Retirement Reserves(7dayYield:0.0%)	6 dollars per fund position
GMMLIKX	GM Retirement Reserves Money Fd Class 1	6 dollars per fund position
MEHQX	BlackRock Total Return Fund A	12 dollars per fund position

Schedule C, Part I, line 2(h) Formula Description and Schedule C, Part I, line 3(e)

Formula Description

Plan Name: D & J CONSTRUCTION COMPANY 401(K) PLAN

Plan Number: 250856

Broker Dealer: Merrill Lynch

Ticker Symbol	Investment Name	Formula used to determine Sub-TA Compensation paid to Ascensus
GMTGVAX	GM Thornburg International Value Fu	12 dollars per fund position
GMSGEX	GM First Eagle Global Fund A	12 dollars per fund position
GMRMFCX	GM American Funds American Mutual R3	12 dollars per fund position
GMPGVAX	GM Prudential Government Income A	12 dollars per fund position
VAFAX	Invesco American Franchise Fund A	12 dollars per fund position
GMMEHQX	GM BlackRock Total Return Fund A	12 dollars per fund position
MASRX	BlackRock S&P 500 Index Instl	N/A
GMMDSPX	GM BlackRock Value Opportunities Fund A	12 dollars per fund position
GMMDLVX	GM BlackRock Large Cap Value Fund A	12 dollars per fund position
GMMDLRX	GM BlackRock Large Cap Core Fund A	12 dollars per fund position
GMMDLOX	GM BlackRock Global Allocation Fund A	12 dollars per fund position
GMMDLHX	GM BlackRock Large Cap Growth A	12 dollars per fund position
GMLSBRX	GM Loomis Sayles Bond Retail	12 dollars per fund position
RMFCX	American Funds American Mutual Fund R3	12 dollars per fund position
GMODMAX	GM Oppenheimer Developing Markets Fund A	12 dollars per fund position

Schedule C, Part I, line 2(h) Formula Description and Schedule C, Part I, line 3(e)

Formula Description - Additional Fee Notes

Plan Name: D & J CONSTRUCTION COMPANY 401(K) PLAN

Plan Number: 250856

Broker Dealer: Merrill Lynch

Merrill Lynch

Effective January, 1, 2012, for the funds for which Ascensus receives a per-position dollar amount from Merrill Lynch, Ascensus will receive an additional payment from Merrill Lynch in the amount of 0.035% of average plan assets in the investment.

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name D AND J CONSTRUCTION COMPANY 401(K) PLAN

EIN: 72-0687947

Plan Sponsor's Name D AND J CONSTRUCTION COMPANY, INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Merrill Lynch	Retirement Reserves(7dayYield:0.0%)	0	1,897,368
	Merrill Lynch	GM Retirement Reserves Money Fd Class 1	0	22,894
	BlackRock	BlackRock Capital Appreciation Fund A	0	156,852
	Invesco	Invesco Intl Mutual Funds Global GrowthA	0	38,054
	AllianceBernstein	AllianceBernstein Global Thematic Gr A	0	54,108
	BlackRock	BlackRock Euro A	0	120,336
	BlackRock	BlackRock Global Allocation Fund A	0	704,919

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name D AND J CONSTRUCTION COMPANY 401(K) PLAN

EIN: 72-0687947

Plan Sponsor's Name D AND J CONSTRUCTION COMPANY, INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	BlackRock	BlackRock Basic Value Fund A	0	168,033
	BlackRock	BlackRock Latin America A	0	239,623
	BlackRock	BlackRock Value Opportunities Fund A	0	122,598
	BlackRock	BlackRock Mid Cap Val Opp A	0	84,380
	BlackRock	GM BlackRock Value Opportunities Fund A	0	47,769
	BlackRock	BlackRock Small Cap Growth Fund II A	0	37,853
	BlackRock	GM BlackRock Small Cap Growth Fund II A	0	46,579

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name D AND J CONSTRUCTION COMPANY 401(K) PLAN

EIN: 72-0687947

Plan Sponsor's Name D AND J CONSTRUCTION COMPANY, INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Invesco	Invesco Equity and Income Fund A	0	83,406
	BlackRock	BlackRock Large Cap Growth A	0	78,497
	BlackRock	GM BlackRock Large Cap Growth A	0	95,467
	Prudential	Prudential Government Income A	0	20,750
	BlackRock	BlackRock Large Cap Core Fund A	0	52,305
	BlackRock	GM BlackRock Large Cap Core Fund A	0	122,523
	Thornburg	Thornburg International Value Fund	0	72,386

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name D AND J CONSTRUCTION COMPANY 401(K) PLAN

EIN: 72-0687947

Plan Sponsor's Name D AND J CONSTRUCTION COMPANY, INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Thornburg	GM Thornburg International Value Fu	0	58,097
	Prudential	GM Prudential Government Income A	0	63,623
	BlackRock	GM BlackRock Global Allocation Fund A	0	23,747
	BlackRock	BlackRock S&P 500 Index Instl	0	89,560
	Loomis Sayles	Loomis Sayles Bond Retail	0	35,073
	First Eagle	First Eagle Global Fund A	0	15,174
	First Eagle	First Eagle Gold Fund A	0	23,981

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name D AND J CONSTRUCTION COMPANY 401(K) PLAN

EIN: 72-0687947

Plan Sponsor's Name D AND J CONSTRUCTION COMPANY, INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	American Funds	American Funds American Mutual Fund R3	0	92,163
	Loomis Sayles	GM Loomis Sayles Bond Retail	0	151,515
	First Eagle	GM First Eagle Global Fund A	0	46,521
	American Funds	GM American Funds American Mutual R3	0	100,399
	Oppenheimer	GM Oppenheimer Developing Markets Fund A	0	40,207