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

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 06/01/2012 and ending 12/31/2012

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;
- [X] 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
HENSEL PHELPS CONSTRUCTION COMPANY BENEFIT PLAN

1b Three-digit plan number (PN) ▶ 501

1c Effective date of plan 09/01/1972

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

HENSEL PHELPS CONSTRUCTION COMPANY

420 SIXTH AVENUE
GREELEY, CO 80632

2b Employer Identification Number (EIN) 84-0876644

2c Sponsor's telephone number 970-352-6565

2d Business code (see instructions) 236200

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.	07/30/2013	STEPHEN CARRICO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/30/2013	ERIC WILSON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor 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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	2945
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**	2736
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2736
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
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:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4A 4B 4D 4Q

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

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

a Pension Schedules

- **(1)** [ ] **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] 3 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 06/01/2012 and ending 12/31/2012

A Name of plan
HENSEL PHELPS CONSTRUCTION COMPANY BENEFIT PLAN

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
HENSEL PHELPS CONSTRUCTION COMPANY

D Employer Identification Number (EIN)
84-0876644

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

CONNECTICUT GENERAL LIFE INSURANCE COMPANY AND AFFILIATES

(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
06-0303370	62308	3208576	4725	06/01/2012	12/31/2012

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

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

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

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

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

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

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

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

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

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

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

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

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	(c) Amount	**(d)** Purpose	

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

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

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 [X] Health (other than dental or vision)	**b** [X] Dental	**c** [ ] Vision	**d** [ ] Life insurance
e [ ] Temporary disability (accident and sickness)	**f** [ ] Long-term disability	**g** [ ] Supplemental unemployment	**h** [X] Prescription drug
i [X] Stop loss (large deductible)	**j** [ ] HMO contract	**k** [ ] PPO contract	**l** [X] 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 line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	307280
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 06/01/2012 and ending 12/31/2012

A Name of plan
HENSEL PHELPS CONSTRUCTION COMPANY BENEFIT PLAN

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
HENSEL PHELPS CONSTRUCTION COMPANY

D Employer Identification Number (EIN)
84-0876644

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

CONNECTICUT GENERAL LIFE INSURANCE COMPANY AND AFFILIATES

(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
06-0303370	62308	3331459	858	06/01/2012	12/31/2012

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

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

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** [X] 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** [X] 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 line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	283534
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 06/01/2012 and ending 12/31/2012

A Name of plan
HENSEL PHELPS CONSTRUCTION COMPANY BENEFIT PLAN

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
HENSEL PHELPS CONSTRUCTION COMPANY

D Employer Identification Number (EIN)
84-0876644

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

LIFE INSURANCE COMPANY OF NORTH AMERICA

(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
23-1503749	65498	FLX960563	2736	06/01/2012	12/31/2012

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
40845	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

FLOOD & PETERSON BENEFITS LLC
P.O. BOX 578
GREELEY, CO 80632

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
40845	0	N/A	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	

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

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

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** [X] 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** [X] Other (specify) ▶ AD&D

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 line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	297352
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] 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.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 06/01/2012 and ending 12/31/2012

A Name of plan	**B** Three-digit plan number (PN) ▶
HENSEL PHELPS CONSTRUCTION COMPANY BENEFIT PLAN	501
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
HENSEL PHELPS CONSTRUCTION COMPANY	84-0876644

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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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)

CONNECTICUT GENERAL LIFE INSURANCE

P.O. BOX 5200
SCRANTON, PA 18505

06-0303370

(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?
12 13 31 38 49 50 56 62	CLAIM ADMIN AND RELATED	556501	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

BOON ADMINSTRATIVE SERVICES, INC.

6300 BRIDGEPORT PARKWAY
BUILDING 3, SUITE 500
AUSTIN, TX 78730

33-0449333

(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?
13	CONTRACT ADMIN	234500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FLOOD & PETERSON INSURANCE, INC.

4687 WEST 18TH STREET
GREELEY, CO 80634

20-0899501

(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?
22	INSURANCE BROKER	40845	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)

HOLTZMAN PARTNERS, LLP

1710 WEST SIXTH STREET
AUSTIN, TX 78703

74-3121060

(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?
10	NONE	13000	Yes [ ] No [X]	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
CONNECTICUT GENERAL LIFE INSURANCE	12 13 31 38 49 50 56 62	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.
VISION SERVICE PLAN 333 QUALITY DRIVE RANCHO CORDOVA, CA 96670	VENDOR FOR VISION SERVICES - INDRECT COMPENSATION RECEIVED BY CIGNA FROM THIS VENDOR FOR CIGNA'S EXPENSES ASSOCIATED WITH ADMINISTERING PLANS WITH VISION BENEFITS. INDIRECT COMPENSATION FORMULA WAS APPROX. $.69 PER PARTICIPANT.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CONNECTICUT GENERAL LIFE INSURANCE	12 13 31 38 49 50 56 62	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.
COALITION AMERICA (DENTAL) TWO CONCOURSE PARKWAY, SUITE 300 ATLANTA, GA 30328	INDRECT COMPENSATION RECEIVED BY CIGNA FROM THIS VENDOR TO DEFRAY CIGNA'S COST FOR INFRASTRUCTURE CHANGES REQUIRED TO UTILIZE THIS VENDOR'S MEDICAL PROVIDER NETWORK/DISCOUNTS. INDIRECT COMPENSATION FORMULA WAS APPROX. $.02 PER PARTICIPANT.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CONNECTICUT GENERAL LIFE INSURANCE	12 13 31 38 49 50 56 62	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.
COALITION AMERICA (MEDICAL) TWO CONCOURSE PARKWAY, SUITE 300 ATLANTA, GA 30328	INDRECT COMPENSATION RECEIVED BY CIGNA FROM THIS VENDOR TO DEFRAY CIGNA'S COST FOR INFRASTRUCTURE CHANGES REQUIRED TO UTILIZE THIS VENDOR'S MEDICAL PROVIDER NETWORK/DISCOUNTS. FORMULA WAS APPROX. $.09 PER PARTICIPANT.

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
CONNECTICUT GENERAL LIFE INSURANCE	12 13 31 38 49 50 56 62	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.
MULTIPLAN 115 FIFTH AVENUE NEW YORK, NY 10003	INDRECT COMPENSATION RECEIVED BY CIGNA TO DEFRAY CIGNA'S COST FOR INFRASTRUCTURE CHANGES REQUIRED TO UTILIZE THIS VENDOR'S MEDICAL PROVIDER NETWORK/DISCOUNTS. FORMULA WAS APPROX. $.33 PER PARTICIPANT.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CONNECTICUT GENERAL LIFE INSURANCE	12 13 31 38 49 50 56 62	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.
MEDSOLUTIONS, INC. 730 COOL SPRINGS BLVD, STE 800 FRANKLIN, TN 37067	INDRECT COMPENSATION RECEIVED BY CIGNA FROM MEDSOLUTIONS, INC. AS CONSIDERATION FOR CONTRACTING WITH MEDSOLUTIONS FOR ACCESS TO CERTAIN CIGNA CONTRACTED HI-TECH RADIIOLOGY SERVICE PROVIDERS. FORMULA WAS APPROX. $.50 PER PARTICIPANT.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CONNECTICUT GENERAL LIFE INSURANCE	12 13 31 38 49 50 56 62	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.
SAGAMORE HEALTH NETWORK SEE OTHER ATTACHMENT SCH C FOR LIST BLOOMINGTON, IN 47402	NETWORK HOSPITALS THAT HAVE CONTRACTED WITH SAGAMORE HEALTH NETWORK TO PAY NETWORK ADMIN FEES. FORMULA IS APPROX. $.14 PER PARTICIPANT.

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
CONNECTICUT GENERAL LIFE INSURANCE	12 13 31 38 49 50 56 62	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.
CARECORE 400 BUCKWALTER PLACE BLVD BLUFFTON, SC 29910	INDIRECT COMPENSATION RECEIVED BY CIGNA FROM CARECORE TO HELP DEFRAY CIGNA'S COST FOR IMPLEMENTATION AND MAINTENANCE OF IT'S AGREEMENT WITH CARECORE. INDIRECT COMPENSATION FORMULA OF APPROX. $.10 PER PARTICIPANT.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 06/01/2012 and ending 12/31/2012

A Name of plan
HENSEL PHELPS CONSTRUCTION COMPANY BENEFIT PLAN

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
HENSEL PHELPS CONSTRUCTION COMPANY

D Employer Identification Number (EIN)
84-0876644

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5523612	5307630
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	5523612	5307630
Liabilities			
g Benefit claims payable	1g	2384922	1270500
h Operating payables	1h	278193	137668
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	2663115	1408168
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	2860497	3899462

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)	12227570	
(B) Participants	2a(1)(B)	406989	
(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)		12634559
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	23	
(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)		23
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		12634582
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9802644	
(2) To insurance carriers for the provision of benefits	2e(2)	942127	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		10744771
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)	15500	
(2) Contract administrator fees	2i(2)	234500	
(3) Investment advisory and management fees	2i(3)	556501	
(4) Other	2i(4)	44345	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		850846
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		11595617
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1038965
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) [X] 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 [X] No

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

(1) Name: HOLTZMAN PARTNERS **(2)** EIN: 74-3121060

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

Financial Statements and Supplemental Schedules
(Modified Cash Basis)

Hensel Phelps Construction Co.
Employee Benefit Plan

As of December 31, 2012 and May 31, 2012
and for the period June 1, 2012 to December 31, 2012
with Report of Independent Auditors

Hensel Phelps Construction Co. Employee Benefit Plan

Financial Statements and Supplemental Schedules
(Modified Cash Basis)

As of December 31, 2012 and May 31, 2012
and for the period June 1, 2012 to December 31, 2012

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HOLTZMAN PARTNERS

AUDIT · TAX · ADVISORY

Report of Independent Auditors

Trustee and Plan Administrator
Hensel Phelps Construction Co. Employee Benefit Plan

We have audited the accompanying financial statements and supplemental schedules of Hensel Phelps Construction Co. Employee Benefit Plan (the "Plan"), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2012 and May 31, 2012, and the related statement of changes in net assets available for benefits (modified cash basis) for the period from June 1, 2012 to December 31, 2012, related notes to the financial statements and supplemental schedules.

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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Comerica Bank, the trustee of the plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2012 that the information provided to the plan administrator by the trustee 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 Matters

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.

As described in Note 1, the financial statements and supplemental schedules referred to above were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.



July 26, 2013

Hensel Phelps Construction Co. Employee Benefit Plan

Statements of Net Assets Available for Benefits
(Modified Cash Basis)

	December 31 2012	May 31 2012
Assets		
Investments at fair value:		
Money market funds – Hour Bank Trust Account	**$ 5,083,216**	$ 5,114,575
Money market funds – Self Insured Medical Trust Acct	**224,414**	409,037
Total investments	**5,307,630**	5,523,612
Employer Contribution Receivable	**–**	–
Total assets	**5,307,630**	5,523,612
Liabilities		
Operating payables – Self Insured Medical Trust Account	**137,668**	278,193
Total liabilities	**137,668**	278,193
Net assets available for benefits	**$ 5,169,962**	$ 5,245,419

See accompanying notes.

Hensel Phelps Construction Co. Employee Benefit Plan

Statement of Changes in Net Assets Available for Benefits
(Modified Cash Basis)

For the Period from June 1, 2012 to December 31, 2012

Additions:	
Employer contributions for benefits	**$ 12,227,570**
Employee contributions for benefits	**406,989**
Total contributions	**12,634,559**
Interest income	**23**
Total additions	**12,634,582**
Deductions:	
Healthcare benefit payments	**(10,585,527)**
Healthcare benefit premiums	**(644,775)**
Life and accidental death insurance benefit premiums	**(297,352)**
Hour bank distributions	**(331,539)**
Total benefit and premium payments	**(11,859,193)**
Administrative expenses	**(850,846)**
Total deductions	**(12,710,039)**
Net decrease	**(75,457)**
Net assets available for benefits at beginning of year	**5,245,419**
Net assets available for benefits at end of year	**$ 5,169,962**

See accompanying notes.

Hensel Phelps Construction Co. Employee Benefit Plan

Notes to Financial Statements
(Modified Cash Basis)

December 31, 2012

1. Description of the Plan

The Hensel Phelps Construction Co. Employee Benefit Plan (the "Plan") was established on September 1, 1972. Prior to June 1, 2009, this Plan was a fully-insured plan. Hensel Phelps Construction Co. (the "Company") has the right to terminate, suspend, withdraw, or amend the plan in whole or in part at any time, subject to the provisions set forth in the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Hensel Phelps Construction Co. Employee Benefit Trust (the "Trust") was established on May 1, 2009 for the purpose of funding Plan benefits. The Trust is funded by irrevocable cash contributions paid by or at the direction of the Company or eligible participants to be held, invested, reinvested, managed, administered, and distributed for the exclusive benefit of the participants. The Trust acts as the conduit for payment of claims, premiums, and other Plan expenses. Hensel Phelps Construction Co. serves as Plan fiduciary and Plan sponsor and Comerica Bank serves as Trustee of the Trust. Boon Administrative Services, Inc. ("BAS") serves as the Third Party Administrator.

The following description of the Plan and Trust provide only general information. Participants should refer to the Plan and Trust documents for a complete description of the provisions. Copies are available from BAS, the contract administrator of the Plan.

General

The Plan was established as an employee health and welfare benefit plan for the exclusive benefit of eligible employees of the Plan Sponsor and its affiliates, as amended. At each annual enrollment, provisions, such as participant contribution rates, coverage, deductibles, copays, and out-of-pocket maximums, may change. Coverage is continued for employees who are on approved short term disability leave or leave under the Family and Medical Leave Act of 1993 ("FMLA").

Former employees and their dependents are eligible for continued coverage for the number of months specified under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"), if they so elect.

1. Description of the Plan (continued)

Plan Eligibility

In general, all employees of Hensel Phelps Construction Co., its subsidiaries and affiliates and their dependents are eligible to participate in a portion of, or all of the benefits offered by the Plan, as further described in the Plan documents.

Contributions and Premiums

Plan participants and the Company share the cost of coverage. Participants are responsible for copayments, deductibles, and coinsurance amounts, if applicable and dependent on the level of coverage selected. Participants pay a portion of their premiums based on their specific benefit coverage elections (based on annually determined contribution rates) through payroll deductions. In addition, participants contribute directly to the Plan for various other purposes including COBRA continuation of coverage. The Company pays a portion of monthly premiums to various providers on behalf of the employee in the form of contributions to the Plan.

Contributions are used for the benefit of participants or invested in assets held in Trust accounts. Comerica Bank, the Trustee, invests the Plan's funds as set forth in the Trust Agreement. Investments consist of money market funds and are reported in the accompanying financial statements at fair value.

Underwriters and actuaries of the various providers have developed a set of rates applicable to the policies that have been issued to the Plan and its participants. The Plan Sponsor is quoted a premium rate based upon plan design, location, and other demographic data.

Benefits

The Plan provides fully-insured and self-insured health benefits (medical, prescription drug and dental); fully-insured life and dependent life insurance, and accidental death and dismemberment insurance. The self-insured medical plan is provided through CIGNA Healthcare. Contributions related to the self-funded medical plan and all other contributions are remitted to a lockbox to be transferred into the Trust.

1. Description of the Plan (continued)

Benefits (continued)

Health, accident and death claims of active participants, dependents, and beneficiaries are processed by the individual carriers, but the responsibility for payments to providers is retained by the Plan. The Employer maintains an excess risk policy that reimburses the Plan for medical and pharmacy claims in excess of certain limits. The Employer also remits premium payments to Boon Administrative Services for fully insured dental, life and accidental death and dismemberment coverage to be remitted to the contracted carriers.

Hour Bank

The Company contributes a required amount for employees who are covered under the Davis-Bacon Act. Amounts contributed in excess of the premiums and expenses are retained in the Plan for the benefit of these participants. This excess is known as "the hour bank reserve". Participants who have balances in the hour bank reserve are eligible for a distribution as long as they have terminated employment and can show proof of new insurance coverage. The hour bank reserve fund balance was $5,083,216 and $5,114,575 as of December 31, 2012 and May 31, 2012, respectively. Distributions of hour bank balances are treated as W-2 wages for the respective participants.

Basis of Accounting

The financial statements of the Plan are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles (“GAAP”). GAAP requires the accrual basis of accounting whereby revenues are recognized as earned and expenses are recognized as incurred.

Change in Plan Year end

During 2012, management changed the Plan year-end from May 31 to December 31. This report period from June 1, 2012 through December 31, 2012 is a short period audit. The change in year-end had no effect on benefits.

2. Significant Accounting Policies

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than GAAP, requires the Plan Administrator to make estimates and assumptions that affect the amounts reported in the financial statements, accompanying notes and/or supplemental schedules. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan provides for investments in securities which, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and participant account balances. The Plan's investments are managed and monitored by the Trustee in accordance with the Plan's investment policy.

Fair Value Measurements

In January 2010, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2010-06, Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements. This ASU requires that reporting entities should disclose separately the amounts of significant transfers in and out of Level 1 and Level 2 fair value measurements and describe the reasons for the transfers, and in the reconciliation for fair value measurements using significant unobservable inputs, a reporting entity should present separately information about purchases, sales, issuances, and settlements. In addition, for purposes of reporting fair value measurement for each class of assets and liabilities, a reporting entity needs to use judgment in determining the appropriate classes of assets and liabilities; and should provide disclosures about the valuation techniques and inputs used to measure fair value

2. Significant Accounting Policies (continued)

Fair Value Measurements (continued)

for both recurring and nonrecurring fair value measurements. ASU 2010-06 is effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward of activity in Level 3 fair value measurements. Those disclosures are effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years. The Plan's adoption on May 31, 2011 did not have a material impact on the Plan's financial statements and supplemental schedules.

In May 2011, the FASB issued amendments to Accounting Standards Codification ("ASC") Topic 820 under ASU 2011-04. The amendments represent the converged guidance of the FASB and the International Accounting Standards Board (the "Boards") on fair value measurement and resulted in common requirements for measuring fair value and for disclosing information about fair value measurements, including a consistent meaning of the term "fair value." The Boards have concluded the common requirements will result in greater comparability of fair value measurements presented and disclosed in financial statements prepared in accordance with U.S. GAAP and IFRSs. The amendments are to be applied prospectively and are effective for public and nonpublic entities for fiscal years beginning after December 15, 2011. The Company's adoption on May 31, 2012 did not have a material impact on the Plan's financial statements and supplemental schedules.

Investment Valuation

The Plan's investments are recorded at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2012, was obtained or derived from information supplied to the Plan administrator by Comerica Bank, the Trustee.

2. Significant Accounting Policies (continued)

Investment Valuation (continued)

FASB Accounting Standards Codification ("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 as required under FASB ASC 820 are described below:

- *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's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques 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 May 31, 2012.

- *Money market funds:* Valued as cash equivalents, which approximates fair value.

2. Significant Accounting Policies (continued)

Investment Valuation (continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 May 31, 2012:

	December 31, 2012			
	Level 1	**Level 2**	**Level 3**	**Total**
Money market funds	**$ 5,307,630**	**$ –**	**$ –**	**$ 5,307,630**
Total	**$ 5,307,630**	**$ –**	**$ –**	**$ 5,307,630**

	May 31, 2012			
	Level 1	**Level 2**	**Level 3**	**Total**
Money market funds	$ 5,523,612	$ –	$ –	$ 5,523,612
Total	$ 5,523,612	$ –	$ –	$ 5,523,612

Subsequent Events

The Plan's management evaluated events occurring between the end of the most recent fiscal year and July 26, 2013, the date the financial statements and supplemental schedules were available to be issued.

Payment of Benefits

Health claims and premiums are reported when paid. Any refunds due to overpayments, subrogation, or adjustments are recorded in the period received and are shown netted with benefit payments. Hourbank distributions to participants are recorded by the Plan when actual payment is made.

2. Significant Accounting Policies (continued)

Expenses

Administrative fees, such as Plan administration fees, trustee fees, audit and investment management fees, are paid by the Plan, as allowed by the Plan document. All other expenses are paid by the Company.

3. Investments

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2012, and investment income for the period from June 1, 2012 to December 31, 2012, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Comerica Bank, trustee of the Plan.

4. Claims Incurred but not Reported

The Plan has not recorded an accrual for claims incurred, but not reported ("IBNR") at year-end. IBNR as of December 31, 2012, for health claims incurred by active participants but not reported at that date, for accumulated eligibility of participants are estimated by the Company by analyzing claim lag studies. Such amounts are disclosed at an undiscounted amount because amounts typically are payable within one year. Any differences in the amounts estimated and actual amounts will be disclosed in future years. As of December 31, 2012 and May 31, 2012 the total estimated liability for claims incurred and not reported was $1,270,500 and $2,384,922, respectively, including amounts to be covered by the insurance carrier under the aggregate excess risk benefit agreement.

5. Related Party Transactions

Plan assets include investment in funds managed by Comerica Bank, the Plan's Trustee. Boon Administrative Services is the third party administrator. Transactions with the Trustee and third party administrator qualify as exempt party-in-interest transactions under ERISA. The Boon Insurance Agency receives allowable commissions from the plan premiums.

6. Plan Termination

Upon termination of the Plan, the Trustee would distribute all remaining net assets in a nondiscriminatory manner for the benefit of participants and eligible persons. Remaining net assets are deemed to be those monies remaining after payment of all reasonable and necessary obligations and expenses of the Plan.

7. Income Tax Status

The Trust funding the Plan has received an exemption letter from the Internal Revenue Service ("IRS") dated June 26, 2010 stating that the Trust is exempt from federal income tax under Section 501(c)(9) of the Internal Revenue Code ("the Code") as a Voluntary Employee Beneficiary Association. The Plan and Trust are required to operate in conformity with the Code to maintain the tax-exempt status of the Trust. The Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to May 31, 2009.

8. Reconciliation of Financial Statements to Form 5500

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

	December 31, 2012	May 31, 2012
Net assets available for benefits per the Statement of Net Assets	**$ 5,169,962**	$ 5,245,419
Less: Accrued claims liability	**(1,270,500)**	(2,384,922)
Net assets available for benefits per the Form 5500	**$ 3,899,462**	$ 2,860,497

The following is a reconciliation of total deductions per the financial statements to total expenses per the Form 5500 for the year ended December 31, 2012:

Total deductions per Statement of Changes in Net Assets	**$ 12,710,039**
Plus: Current year Accrued claims liability	**1,270,500**
Less: Prior year Accrued claims liability	**(2,384,922)**
Total expenses per Form 5500	**$ 11,595,617**

Accrued claims liability (IBNR) is not included on the financial statements until paid, but is accrued on the Form 5500.

Hensel Phelps Construction Co. Employee Benefit Plan

Schedule H, Line 4(j) – Schedule of Reportable Transactions
(Modified Cash Basis)

EIN: 84-0876644 PN: 501

Year ended December 31, 2012

(a) Identity of Party Involved*	(b) Description of Asset	Number of Transactions	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Category (i) – Single transactions in excess of 5% of net plan assets							
Self insured medical trust account							
AIM Premier Portfolio	Money market shares	25	$ 9,834,726	$ –	$ 9,834,726	$ 9,834,726	$ –
AIM Premier Portfolio	Money market shares	51	–	9,159,162	9,159,162	9,159,162	–
Category (iii) – Series of transactions in excess of 5% of net plan assets							
Hour bank trust account							
AIM Premier Portfolio	Money market shares	10	$ 275,577	$ –	$ 275,577	$ 275,577	$ –
AIM Premier Portfolio	Money market shares	14	–	306,902	306,902	306,902	–
Self insured medical trust account							
AIM Premier Portfolio	Money market shares	35	$ 9,904,071	$ –	$ 9,904,071	$ 9,904,071	$ –
AIM Premier Portfolio	Money market shares	117	–	10,088,692	10,088,692	10,088,692	–

There were no category (ii) or (iv) reportable transactions during fiscal 2012.
*All transactions occurred on the market.

NOTE: The following is not applicable to your plan if your Cigna administered plan did not include benefits for vision services through VSP.

Vendor for Vision Services - Indirect compensation received by Cigna from this vendor for Cigna's expenses associated with administering plans with vision benefits.

Indirect Compensation Formula/Estimate: *For calendar year 2012, Cigna received indirect compensation from this vendor of approximately $0.69 per participant. (Determined by dividing total compensation received by the number of Vision Service Plan participants in participating plans insured/administered by Cigna. The amount attributable specifically to your plan depends upon the amount of plan benefits paid.)*

Effective Date: *01/01/2012* *Cancel Date:*

(a) Service provider name: **Cigna**

(b) Service codes:

12 Claims Processing	**38 Participant communications**	**50 Direct payments from the plan**
13 Contract Administrator	**49 Other Services**	**56 Non-monetary compensation**
31 Named fiduciary - (if indicated in ASO agreement)		**62 Float Revenue**

(c) Amount of indirect compensation: **$0 (see formula/estimate provided below)**

(d) Name and EIN (address) of source of indirect compensation:

Refer to Sagamore Network Hospital listing below *

(e) Description of indirect compensation, including any formula used to determine eligibility or amount:

Network hospitals listed below have contracted with Sagamore Health Network (an affiliate of Cigna) to pay network administration fees.

Indirect Compensation Formula/Estimate: *For calendar year 2012, Cigna received indirect compensation from these hospitals of approximately $0.14 per participant. (Determined by dividing total indirect compensation received by the number of participants in all plans, including Shared Administration Repricing plans insured/administered by Cigna. The amount attributable specifically to your plan depends upon the amount of plan benefits paid to these hospitals.)*

Effective Date: *01/01/2012* *Cancel Date:*

* Bloomington Hospital, P. O. Box 1149, Bloomington, IN 47402, TIN = 351720796
Bloomington Hospital of Orange County, 642 W. Hospital Road, Paoli, IN 47454, TIN = 352090919
Clark Memorial Hospital, 1220 Missouri Avenue, Jeffersonville, IN 47130, TIN = 350944638
Daviess Community Hospital, P. O. Box 32, Washington, IN 47501, TIN = 356001322
Dunn Memorial Hospital, P. O. Box 2303, Indianapolis, IN 46206, TIN = 356001372
Gibson General Hospital, 1808 Sherman Drive, Princeton, IN 47670, TIN = 350877575
Good Samaritan Hospital, 520 S. Seventh Street, Vincennes, IN 47591-1098, TIN = 356001532
Goshen General Hospital, P. O. Box 139, Goshen, IN 46527-0139, TIN = 356001540
Greene County General Hospital, RR#1, Box 1000, Linton, IN 47441-9457, TIN = 356001492
Home Hospital/Lafayette Home Hospital, P. O. Box 310, Mishawaka, IN 46546-0310, TIN = 352056396
Jasper County Hospital, 1104 E. Grace Street, Rennselaer, IN 47978, TIN = 351404051
Margaret Mary Community Hospital, P. O. Box 226, Batesville, IN 47006-8953, TIN = 356067049
Meadows Hospital, 3600 N. Prow Road, Bloomington, IN 47404, TIN = 351858510
Monroe Hospital, 4011 S. Monroe Medical Park Blvd., Bloomington, IN 47403, TIN = 202069733
Oaklawn Psychiatric Center, P. O. Box 809, Goshen, IN 46527, TIN 351070041
Starke Memorial Hospital (Principal Knox LLC), P. O. Box 339, Knox, IN 46534-0339, TIN = 621763056
Pulaski Memorial Hospital, P. O. Box 279, Winamac, IN 46996, TIN = 351097674
Select Specialty Hospital-Bloomington, P. O. Box 1703, Mechanicsburg, PA 17055, TIN = 251894394
St. Elizabeth Medical Center, P. O. Box 310, Mishawaka, IN 46546-0310, TIN = 352056396
St. Joseph Regional Medical Center -Plymouth, P. O. Box 1935, South Bend, IN 46634, TIN = 351142669
St. Joseph Regional Medical Center -Mishawaka, P. O. Box 1935, South Bend, IN 46634, TIN = 351843516
St. Joseph Regional Medical Center -South Bend, P. O. Box 1935, South Bend, IN 46634, TIN = 350868157
St. Mary's Medical Center, 3700 Washington Ave, Evansville, IN 47750, TIN = 350869065
St. Mary's Warrick Hospital, P.O. Box 2408, Indianapolis, IN 46206, TIN = 351343019
St. Vincent Frankfort Hospital (formerly Clinton CT), P.O. Box 80740, Indianapolis, IN 46240, TIN=352099320
St. Vincent Jennings Hospital, P.O. Box 80740, Indianapolis, IN 46240, TIN = 351841606
White County Memorial Hospital, 720 South 6th St., Monticello, IN 47960, TIN = 351140233
Woodlawn Hospital, 1400 E. 9th St., Rochester, IN 46975, TIN = 351171815

Hensel Phelps Construction Co. Employee Benefit Plan

Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
(Modified Cash Basis)

EIN: 84-0876644 PN: 501

December 31, 2012

(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Market Value
AIM	AIM Premier Portfolio − Hour Bank Trust Account	$ 5,083,216	$ 5,083,216
AIM	AIM Premier Portfolio – Self Insured Medical Trust Account	224,414	224,414
		$ 5,307,630	$ 5,307,630