

<b>Form 5500</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b>  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;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	OMB Nos. 1210-0110 1210-0089  <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div>  <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here. . . . .	<input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a Name of plan <u>W. G. YATES &amp; SONS CONSTRUCTION COMPANY EMPLOYEE TRUST</u>	1b Three-digit plan number (PN) ▶ <u>001</u>	
	1c Effective date of plan <u>12/31/1972</u>	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)  <u>W. G. YATES &amp; SONS CONSTRUCTION CO.</u>  <u>P. O. BOX 456</u> <u>PHILADELPHIA, MS 39350</u>	2b Employer Identification Number (EIN) <u>64-0429766</u>	
	2c Sponsor's telephone number <u>601-656-5411</u>	
	2d Business code (see instructions) <u>236200</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.	10/14/2014	MARVIN BLANKS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

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

Form 5500 (2013)  
v. 130118

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address  W. G. YATES & SONS CONSTRUCTION CO. W. G. YATES & SONS CONSTRUCTION CO. P. O. BOX 456 PHILADELPHIA, MS 39350		<b>3b</b> Administrator's EIN 64-0429766
<b>4</b> 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: <b>a</b> Sponsor's name		<b>3c</b> Administrator's telephone number 601-656-5411
<b>5</b> Total number of participants at the beginning of the plan year		<b>4b</b> EIN
<b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).		<b>4c</b> PN
<b>a</b> Active participants .....		<b>5</b> 2339
<b>b</b> Retired or separated participants receiving benefits .....		<b>6a</b> 1728
<b>c</b> Other retired or separated participants entitled to future benefits .....		<b>6b</b> 83
<b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....		<b>6c</b> 319
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....		<b>6d</b> 2130
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....		<b>6e</b> 0
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....		<b>6f</b> 2130
<b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....		<b>6g</b> 984
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....		<b>6h</b> 32
<b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2J 2K 2T 3D 3H		<b>7</b>
<b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor		<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
<b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information) (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input type="checkbox"/> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

<b>SCHEDULE C</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>► File as an attachment to Form 5500.</b>	OMB No. 1210-0110
		<b>2013</b>
		<b>This Form is Open to Public Inspection.</b>

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

<b>A</b> Name of plan <u>W. G. YATES &amp; SONS CONSTRUCTION COMPANY EMPLOYEE TRUST</u>	<b>B</b> Three-digit plan number (PN) <b>►</b> <u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>W. G. YATES &amp; SONS CONSTRUCTION CO.</u>	<b>D</b> Employer Identification Number (EIN) <u>64-0429766</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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation <u>UVEST FINANCIAL SERVICES GROUP, INC</u>	<u>200 S. COLLEGE STREET</u> <u>21ST FLOOR</u> <u>CHARLOTTE, NC 28202</u>
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<b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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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)

NATIONWIDE

NATIONWIDE PLAZA  
COLUMBUS, OH 43215

(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?
19 28 65	0	44430	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	2646	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

TRUSTMARK NATIONAL BANK

248 EAST CAPITOL STREET  
SUITE 1006  
JACKSON, MS 39201

(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?
26 15	0	24244	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

TD AMERITRADE

4211 S. 102ND ST  
OMAHA, NE 68127

(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?
28	0	600	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<p style="text-align: center;"><b>SCHEDULE D</b> <b>(Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;"><b>DFE/Participating Plan Information</b></p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2013</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

<p><b>A</b> Name of plan <u>W. G. YATES &amp; SONS CONSTRUCTION COMPANY EMPLOYEE TRUST</u></p>	<p><b>B</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>W. G. YATES &amp; SONS CONSTRUCTION CO.</u></p>	<p><b>D</b> Employer Identification Number (EIN) <u>64-0429766</u></p>

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

<p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>CAPITAL PRESERVATION FUND</u></p>		
<p><b>b</b> Name of sponsor of entity listed in (a): <u>FEDERATED INVESTORS</u></p>		
<p><b>c</b> EIN-PN <u>22-2712853-000</u></p>	<p><b>d</b> Entity code <u>C</u></p>	<p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5219709</u></p>
<p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p><b>b</b> Name of sponsor of entity listed in (a):</p>		
<p><b>c</b> EIN-PN</p>	<p><b>d</b> Entity code</p>	<p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p><b>b</b> Name of sponsor of entity listed in (a):</p>		
<p><b>c</b> EIN-PN</p>	<p><b>d</b> Entity code</p>	<p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p><b>b</b> Name of sponsor of entity listed in (a):</p>		
<p><b>c</b> EIN-PN</p>	<p><b>d</b> Entity code</p>	<p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p><b>b</b> Name of sponsor of entity listed in (a):</p>		
<p><b>c</b> EIN-PN</p>	<p><b>d</b> Entity code</p>	<p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p><b>b</b> Name of sponsor of entity listed in (a):</p>		
<p><b>c</b> EIN-PN</p>	<p><b>d</b> Entity code</p>	<p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p><b>b</b> Name of sponsor of entity listed in (a):</p>		
<p><b>c</b> EIN-PN</p>	<p><b>d</b> Entity code</p>	<p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity  
code

**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

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

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>► File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2013</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
<b>A</b> Name of plan <u>W. G. YATES &amp; SONS CONSTRUCTION COMPANY EMPLOYEE TRUST</u>	<b>B</b> Three-digit plan number (PN) ►	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>W. G. YATES &amp; SONS CONSTRUCTION CO.</u>	<b>D</b> Employer Identification Number (EIN)  <u>64-0429766</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
<b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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.				
	<b>Assets</b>			
<b>a</b>	Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b>	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions .....	<b>1b(1)</b>	29383	39183
	(2) Participant contributions .....	<b>1b(2)</b>	65831	85356
	(3) Other .....	<b>1b(3)</b>		705
<b>c</b>	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
	(2) U.S. Government securities .....	<b>1c(2)</b>		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred .....	<b>1c(3)(A)</b>		
	(B) All other .....	<b>1c(3)(B)</b>		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred .....	<b>1c(4)(A)</b>		
	(B) Common .....	<b>1c(4)(B)</b>		
	(5) Partnership/joint venture interests .....	<b>1c(5)</b>		
	(6) Real estate (other than employer real property) .....	<b>1c(6)</b>		
	(7) Loans (other than to participants) .....	<b>1c(7)</b>		
	(8) Participant loans .....	<b>1c(8)</b>		
	(9) Value of interest in common/collective trusts .....	<b>1c(9)</b>	5012862	5219703
	(10) Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
	(11) Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
	(12) Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
	(13) Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	22699134	27859531
	(14) Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
	(15) Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities .....	<b>1d(1)</b>		
(2) Employer real property .....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	27807210	33204478

**Liabilities**

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

**Net Assets**

<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	27807210	33204478
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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) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	366941	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>	2577251	
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>	102744	
(2) Noncash contributions .....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		3046936
<b>b Earnings on investments:</b>			
(1) Interest:			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities .....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans .....	<b>2b(1)(E)</b>		
<b>(F)</b> Other .....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		0
(2) Dividends: <b>(A)</b> Preferred stock .....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
(3) Rents .....	<b>2b(3)</b>		
(4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions) .....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		0
(5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....	<b>2b(5)(A)</b>		
<b>(B)</b> Other .....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		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)		5347448
c Other income.....	2c		
d Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		8394384

**Expenses**

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2740895	
(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)		2740895
f Corrective distributions (see instructions).....	2f		136155
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)	75535	
(3) Investment advisory and management fees.....	2i(3)	44531	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		120066
j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		2997116

**Net Income and Reconciliation**

k Net income (loss). Subtract line 2j from line 2d.....	2k		5397268
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: REA, SHAW, GIFFIN & STUART LLP

(2) EIN: 64-0295411

**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
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond? .....	X		1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....	X		
<b>j</b> 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	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....		X	
<b>n</b> 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)

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

## Part V Trust Information (optional)

<b>6a</b> Name of trust	<b>6b</b> Trust's EIN

<div>SCHEDULE R (Form 5500)  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation</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>2013</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013					
A Name of plan W. G. YATES & SONS CONSTRUCTION COMPANY EMPLOYEE TRUST				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 W. G. YATES & SONS CONSTRUCTION CO.				D Employer Identification Number (EIN) 64-0429766	
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): 31-4156830					
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)? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No					
11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.)..... <input type="checkbox"/> Yes <input type="checkbox"/> No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2013 v. 130118	

**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:

<b>a</b> The current year .....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year .....	<b>14b</b>	
<b>c</b> The second preceding plan year .....	<b>14c</b>	

- 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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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 .....	<b>16b</b>	

- 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): \_\_\_\_\_

**W. G. YATES & SONS CONSTRUCTION  
COMPANY EMPLOYEE TRUST**

**FINANCIAL STATEMENTS**

**December 31, 2013 and 2012**

## CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1 – 2
CONSOLIDATED FINANCIAL STATEMENTS	
Statements of net assets available for benefits – December 31, 2013 and 2012	3
Statement of changes in net assets available for benefits – For the year ended December 31, 2013	4
Notes to financial statements	5–13
SUPPLEMENTARY INFORMATION	
Schedule of assets held at year end	14–17



REA, SHAW, GIFFIN & STUART, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

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MISSISSIPPI SOCIETY  
OF  
CERTIFIED PUBLIC  
ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Plan Administrator  
W. G. Yates & Sons Construction Company Employee Trust  
Philadelphia, Mississippi

We were engaged to audit the accompanying financial statements of the W. G. Yates & Sons Construction Company Employee Trust, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, 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 9, which was certified by Nationwide Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We

have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian for the years ended December 31, 2013 and 2012, that the information provided to the Plan administrator by the custodian is complete and accurate.

#### **Disclaimer of Opinion**

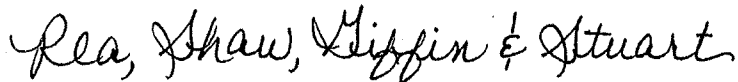
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

#### **Other Matter**

The supplemental Schedule of Assets Held for Investment at End of Year 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 purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

#### **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 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.



REA, SHAW, GIFFIN & STUART, LLP

**W. G. YATES & SONS CONSTRUCTION COMPANY EMPLOYEE TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2013**

	2013	2012
<b>Assets</b>		
Investments, at fair value	<u>\$ 33,079,234</u>	<u>\$ 27,711,996</u>
Contributions receivable		
Employer's contribution	39,183	29,383
Participants' contributions	85,356	65,831
Other	<u>705</u>	<u>-</u>
Total receivables	<u>\$ 125,244</u>	<u>\$ 95,214</u>
<b>Total assets</b>	<u>\$ 33,204,478</u>	<u>\$ 27,807,210</u>
<b>Net assets available for benefits</b>	<u>\$ 33,204,478</u>	<u>\$ 27,807,210</u>

**W. G. YATES & SONS CONSTRUCTION COMPANY EMPLOYEE TRUST**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**ADDITIONS**

Additions to net assets attributed to:

Investment income	
Net appreciation in fair value of investments	\$ 3,913,983
Realized gains	1,087,826
Interest and dividends	<u>345,639</u>
	\$ 5,347,448
Less investment expenses	<u>(44,531)</u>
Net investment income	\$ 5,302,917
Contributions	
Participants'	\$ 2,577,251
Employer's	366,941
Rollover contributions	<u>102,744</u>
	\$ 3,046,936
<b>Total additions</b>	<u>\$ 8,349,853</u>

**DEDUCTIONS**

Deductions from net assets attributed to:

Benefits paid to participants	\$ 2,740,895
Corrective distributions	136,155
Administrative expenses	<u>75,535</u>
<b>Total deductions</b>	<u>\$ 2,952,585</u>
Net increase	\$ 5,397,268

**NET ASSETS AVAILABLE FOR BENEFITS**

Beginning of year	<u>27,807,210</u>
<b>End of year</b>	<u><u>\$ 33,204,478</u></u>

**W. G. YATES & SONS CONSTRUCTION COMPANY EMPLOYEE TRUST**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Description of Plan**

The following description of the W. G. Yates & Sons Construction Company Employee Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering eligible employees of W. G. Yates & Sons Construction Company (the Sponsor), The Yates Companies, Inc., Superior Asphalt, Inc., Merit Electrical, Inc., MEI Electrical, Inc., Yates Engineering Corporation, Edwards Electric Service LLC, Yates Constructors LLC and American Industrial Construction, LLC. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Assets

Trustmark National Bank (Trustmark) is the plan administrator. Nationwide Trust Company (Nationwide) is the trustee of the assets of the Plan. The values of Plan assets and information about changes in net assets available for benefits have been certified by the custodian in 2013 and 2012, to be complete and accurate.

Deferred Compensation Feature

In 2013, a participant can defer up to the allowed limit (the lesser of 25% of earnings or \$17,500) of his compensation annually. Participants aged 50 and older may make an additional \$5,500 catch-up contribution. The Plan allows the Company to match a percentage, which is determined by the board of directors at their discretion. The Company matched 25% of the participants deferred amount with the match limited to 1% of the participant's compensation. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

Eligibility

To be eligible for participation, employees must be 21 years of age and be employed for nine months. The entry date is quarterly on January 1, April 1, July 1, and October 1. Employees must work 500 hours in a year to avoid a break in service.

**Note 1. Description of Plan (continued)**

Contributions

Active participants are eligible to share in and benefit from the profits of the Company in such amounts as the Company determines in its discretion each year. A portion of the Company's profits each year may be placed in the Trust Fund for the benefit of all employees who participate in the Plan. The amount, if any, contributed to the Plan each year is determined by the Company. Except for 401(k) deferrals, participants are not allowed to contribute personal funds to the Plan.

Participant Accounts

Participant's accounts are credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions and the earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is fully vested after 5 years of service. A participant's nonvested equity is forfeited upon termination. The non-vested portions of employer matching contributions, which are forfeited, reduce future matching contributions.

Payment of Benefits

The Plan's normal form of benefit is a joint and 50% survivor annuity. Participants may opt for a lump sum payment, installment options, or a life annuity.

Loans to Participants

No loans to participants are allowed under this plan.

Insurance

A fidelity bond insured the Plan for \$1,000,000 for 2013 and 2012.

**Note 1. Description of Plan (continued)**

Investment Options

Employees can direct both employer and employee contributions into more than one hundred thirty investment options. Participants may change their investment options daily.

Forfeited Accounts

Forfeited nonvested accounts totaled \$5,668 and \$146 at December 31, 2013 and 2012, respectively. Forfeitures were \$18,291 in 2013 of which, \$12,701 was used to pay Plan expenses.

Administrative Fees

Some administrative fees incurred by the Plan are paid by W. G. Yates & Sons Construction Company, the plan Sponsor.

**Note 2. Summary of Accounting Policies**

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

**Note 2. Summary of Accounting Policies** (continued)

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. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Date of Management's Review

Subsequent events were evaluated through October 13, 2014, the date the financial statements were available to be issued.

**Note 3. Investments**

The Plan has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for the financial statements. Accordingly, the following investment information was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Nationwide Trust Company, FSB ("Nationwide") the custodian of the Plan, and was not subject to any auditing procedures:

	2013	2012
Investments, at fair value		
Money market funds	\$ 520,495	\$ 364,841
Common collective trusts	5,219,703	5,012,862
Mutual funds	27,233,541	22,243,265
Corporate common stock	105,495	91,028
	<u>\$ 33,079,234</u>	<u>\$ 27,711,996</u>

**Note 3. Investments (continued)**

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

	2013	2012
Federated Capital Preservation Fund 3,723,049.46 and 3,598,028.45 units, respectively	\$ 5,219,703	\$ 5,012,862
Franklin Mutual Discover Fund A 49,947.15 and 52,713.02 units, respectively	1,660,243	1,490,197
Neuberger Berman Genesis Fund Tc 32,803.97 and 31,756.27 units, respectively	2,117,496	1,609,408

During the Plan year ended December 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$3,913,983 as follows:

Common collective trust	\$ 19
Corporate common stock	10,043
Mutual funds	<u>3,903,921</u>
	<u>\$ 3,913,983</u>

**Note 4. Fair Value Measurements**

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount 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 fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs, because they generally provide the most reliable evidence of fair value. The Plan used no Level 2 or Level 3 inputs.

**Note 4. Fair Value Measurements** (continued)

Level 1 Fair Value Measurements

Registered investment companies and other investments consists of mutual funds and mutual fund type investments, the fair value of which is based on the net asset value (NAV), or price per share, of the mutual funds or other investments. The mutual fund or other investment calculates its NAV by dividing net assets by the outstanding number of shares.

Common stocks are valued at the closing price reported on the active market on which the individual securities are traded.

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, 2013:

	<u>Level 1</u>
Registered investment companies	
Balanced funds	\$ 4,868,823
Bond funds	2,589,189
Commodity funds	1,123
Money market funds	520,495
International funds	4,368,348
Large cap funds	6,899,682
Mid cap funds	6,875,174
Small cap funds	<u>1,631,202</u>
	\$ 27,754,036
Common stocks	105,495
Other investments	
Stable value fund	<u>5,219,703</u>
Total assets at fair value	<u>\$ 33,079,234</u>

**Note 4. Fair Value Measurements** (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012:

	Level 1
Registered investment companies	
Balanced funds	\$ 3,697,937
Bond funds	3,251,961
Commodity funds	33,064
Money market funds	364,841
International funds	3,950,936
Large cap funds	5,032,791
Mid cap funds	5,063,928
Small cap funds	1,212,648
	<u>\$ 22,608,106</u>
Common stocks	91,028
Other investments	
Stable value fund	<u>5,012,862</u>
Total assets at fair value	<u>\$ 27,711,996</u>

**Note 5. Plan Termination**

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

**Note 6. Tax Status**

The Plan obtained its latest determination letter on November 19, 2001, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**Note 6. Tax Status (continued)**

The Plan accounts for uncertain tax positions in accordance with ASC 740-10. No penalties or interest were accrued or charged to expenses for the years ended December 31, 2013 or 2012. Currently, none of the returns in the U.S. federal jurisdiction or the U.S. state jurisdiction are under examination by any taxing authority. The statute of limitations for the U.S. federal jurisdiction, as well as the U.S. state jurisdiction, is three years. The income tax returns prior to fiscal year 2010 are closed.

**Note 7. Expenses Paid by the Plan Sponsor**

W. G. Yates & Sons Construction Company paid a total of \$20,288 in administrative fees on behalf of the Plan during 2013.

**Note 8. Risks and Uncertainties**

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

**Note 9. Information Certified by Custodian**

Nationwide Trust Company, FSB (Nationwide) is the custodian of the Plan and holds all investments of the Plan. The Plan's financial information, including investment values, contributions, investment income, fees and distributions, is included in the financial statements based on information certified by Nationwide as complete and accurate in accordance with Section 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 account balance certified by Nationwide at December 31, 2013 and 2012 is \$33,079,234 and \$27,711,996, respectively.

**Note 10. Party in Interest Transactions**

Certain Plan investments are shares of mutual funds managed by Nationwide Trust Company, the trustee as defined by the Plan. Additionally, the Plan pays Trustmark National Bank fees for third party administration of the Plan. Lastly, the Plan pays audit fees to Rea, Shaw, Giffin & Stuart, LLP. All of these transactions qualify as party in interest transactions.

**Note 11. Plan Amendments**

The Plan was amended effective June 1, 2013, to recognize prior service with Bilfinger Industrial Services for eligibility, allocation accrual and vesting purposes.

## **SUPPLEMENTARY INFORMATION**

# W. G. YATES & SONS CONSTRUCTION COMPANY EMPLOYEE TRUST

## SCHEDULE OF ASSETS HELD AT END OF YEAR

December 31, 2013

Attachment to Schedule H (Form 5500)

EIN: 64-04297966 Plan number: 001

Item 4i

(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
	Common/Collective Trust:			
	Fed Cap Prsrvtn Inst	Other investment		\$ 5,219,703
	Registered Investment Companies:			
	Abrden Gbl Eq A	Mutual fund		\$ 244,995
	Abrden Intl Eq A	Mutual fund		18,297
	Allber Intl Val K	Mutual fund		10,678
	Allnz Nfj Mdcap Val A	Mutual fund		2,715
	Amcent Gr A	Mutual fund		35,870
	Amcent Infl Adj Bd Inst	Mutual fund		16,417
	Amcent Intl Bd A	Mutual fund		3,677
	Amcent Shtdrinflprtbd Inst	Mutual fund		157,377
	Amfds Cap Wld Bd R6	Mutual fund		7,321
	Blkrk Lgcap Gr Inv A	Mutual fund		22,886
	Blkrk Lgcap Val Inv A	Mutual fund		8,348
	Blkrk Pacfc Inv A	Mutual fund		10
	Blkrk Smcap Gr Eq Inv A	Mutual fund		4
	Col Ovrseas Val A	Mutual fund		60
	De Divrs Inc A	Mutual fund		260
	De Val A	Mutual fund		14,105
	Dfa Us Lg Co	Mutual fund		407,075
	Dws Rreef Gblrealest Seca	Mutual fund		5,748
	Drey Oppr Mdcap Val A	Mutual fund		182,381
	Ev Flotng Rt A	Mutual fund		97,134
	Fed Eq Inc A	Mutual fund		1,343,418
	Fed Kaufman Smcap A	Mutual fund		226,080
	Fed Mdt Mdcapgr Strat A	Mutual fund		964,222
	Fed Strat Val Divd Inst	Mutual fund		68,936
	Fed Ttl Rtn Bd A	Mutual fund		979,178
	Fed Us Govtsec 1 3 Yr Svc	Mutual fund		623,307
	Fidadv Levtr Co Stk A	Mutual fund		524,503
	Fidadv New Insghts A	Mutual fund		253,561
	Fnkln Bal Sht Invt A	Mutual fund		744,024
	Fnkln Smmcap Gr A	Mutual fund		27
	Fnkln Us Govt Sec A	Mutual fund		8,877
	Fnklnmsf Mut Gbl Disc A	Mutual fund		1,660,243
	Fnklnmsf Mut Shrs A	Mutual fund		7,209
	Fnklnmp Devl Mkt Tr A	Mutual fund		7,348
	Fnklnmp Forgn A	Mutual fund		463,886
	Gdmnscs Lgcap Val A	Mutual fund		7,729
	Gdmnscs Lgcapval Insghts A	Mutual fund		13,541

<b>(a)</b>	<b>(b) Identity of issue, borrower, lessor or similar party</b>	<b>(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value</b>	<b>(d) Cost **</b>	<b>(e) Current Value</b>
	Gdmnscs Satellite Strat A	Mutual fund		\$ 2,152
	Gdmnscs Smcap Val A	Mutual fund		12,736
	Gughm Mult Hdg Strat H	Mutual fund		24,682
	Harbor Intl Inst	Mutual fund		187,898
	Invsco Am Frnchs A	Mutual fund		671,682
	Invsco Eq Inc A	Mutual fund		919,725
	Invsco Gr Inc A	Mutual fund		502,100
	Invsco Mdcap Gr A	Mutual fund		43,482
	Jpm Cor Pls Bd A	Mutual fund		49,444
	Jpm Dynmc Smcap Gr A	Mutual fund		9,092
	Jpm Mdcap Val A	Mutual fund		990,059
	Jpm Smcap Val A	Mutual fund		160,722
	Jns Intech Rsk Mgd Gr S	Mutual fund		4
	Lazard Emrg Mkt Eq Open	Mutual fund		4,569
	Leggm Wstras Corplsbd Inst	Mutual fund		13,959
	Leggm Wstras Gblhiylbdb A	Mutual fund		12,046
	Leggm Wstras Infndplsbd I	Mutual fund		29,122
	Leggmwstras Gblgovbd I	Mutual fund		19
	Loomis Smcap Val Admn	Mutual fund		77
	Mfs Rsrch Bd A	Mutual fund		454
	Mfs Val A	Mutual fund		299,092
	Mnsty Epoch Gbl Eq Yld A	Mutual fund		24,620
*	Nw Dest 2020 Inst	Mutual fund		243
*	Nw Intl Indx Inst	Mutual fund		388
*	Nw Inv Dest Aggr Svc	Mutual fund		933,534
*	Nw Inv Dest Cnsrv Svc	Mutual fund		158,221
*	Nw Inv Dest Mod Aggr Svc	Mutual fund		1,205,224
*	Nw Inv Dest Mod Cnsrv Svc	Mutual fund		251,271
*	Nw Inv Dest Mod Svc	Mutual fund		1,088,591
*	Nw Mdcap Mkt Indx Inst	Mutual fund		346,004
*	Nw Mny Mkt Inst	Mutual fund		520,495
*	Nw Rtrmt Inc Inst	Mutual fund		426
	Neuber Genesis Tr	Mutual fund		2,117,496
	Neuber Hi Inc A	Mutual fund		52,371
	Opp Gbl A	Mutual fund		971,510
	Opp Gbl Oppr A	Mutual fund		4,575
	Opp Intl Bd A	Mutual fund		154,869
	Opp Intl Gr A	Mutual fund		434,909
	Opp Mn St Smmdcap A	Mutual fund		61,838
	Opp Val A	Mutual fund		38
	Pimco Comdtyrealtrnstrat A	Mutual fund		1,123
	Pimco Real Rtn Inst	Mutual fund		263,752
	Pimco Ttl Rtn Inst	Mutual fund		491,517
	Pnc Mult Fctr Smcap Val A	Mutual fund		250
	Pionr Emrg Mkt A	Mutual fund		458
	Pionr Eq Inc A	Mutual fund		165,421
	Prncpl Lgcap Gr A	Mutual fund		1,530
	Propl Lgcap Gr Inst	Mutual fund		182,909
	Prudntl Gbl Realest A	Mutual fund		142,102
	Prudntl Jnism 20 20 Focs A	Mutual fund		29,422
	Prudntl Jnism Gr A	Mutual fund		255,679

<b>(a)</b>	<b>(b) Identity of issue, borrower, lessor or similar party</b>	<b>(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value</b>	<b>(d) Cost **</b>	<b>(e) Current Value</b>
	Prudntl Ttl Rtn Bd A	Mutual fund		\$ 308,446
	Rdgwrth Smcap Gr Stk I	Mutual fund		331
	Rydexsgi S P 500 Pure Gr H	Mutual fund		58
	Rydexsgi S P 500 Pureval H	Mutual fund		2,331
	Rydexsgi Spmdcap400puregrh	Mutual fund		11,175
	Rydexsgigvlnghd1 2xstradv	Mutual fund		11,434
	Rydexsgispmdcap400purevalh	Mutual fund		6,106
	Rydexsgispsmcap600puregr H	Mutual fund		8,453
	Rydexsgispmdcap600purevalh	Mutual fund		2,569
	Rydxsgiinvgvlnghdstratadv	Mutual fund		82
	Trowepr Gr Stk	Mutual fund		928,623
	Trowepr Gr Stk R	Mutual fund		8,384
	Trowepr Mdcap Gr R	Mutual fund		1,096,410
	Turner Mdcap Gr Inv	Mutual fund		1,938
	Turner Smcap Gr Inv	Mutual fund		147,899
	Vic Sm Co Oppr A	Mutual fund		69,759
	Vngrd 500 Indx Sgnl	Mutual fund		421,568
	Vngrd Smcap Indx Sgnl	Mutual fund		280,504
	Vngrd Smcap Val Indx Inv	Mutual fund		21,678
	Vngrd Trgt Rtrmt 2010	Mutual fund		4,807
	Vngrd Trgt Rtrmt 2015	Mutual fund		173,243
	Vngrd Trgt Rtrmt 2020	Mutual fund		309,853
	Vngrd Trgt Rtrmt 2025	Mutual fund		105,811
	Vngrd Trgt Rtrmt 2030	Mutual fund		89,588
	Vngrd Trgt Rtrmt 2035	Mutual fund		57,331
	Vngrd Trgt Rtrmt 2040	Mutual fund		184,482
	Vngrd Trgt Rtrmt 2045	Mutual fund		36,196
	Vngrd Trgt Rtrmt 2050	Mutual fund		145,909
	Vngrd Trgt Rtrmt 2055	Mutual fund		67,420
	Vngrd Trgt Rtrmt 2060	Mutual fund		692
	Vngrd Trgt Rtrmt Inc.	Mutual fund		24,324
	Vngrd Ttl Bd Mkt Indx Sgnl	Mutual fund		89,979
	Wfa Asia Pacfc Inv	Mutual fund		9,376
	Wfa Emrg Mkt Eq A	Mutual fund		115,651
	Wfa Endvr Sel A	Mutual fund		4,307
	Wr Ivy Bal Y	Mutual fund		21,123
	Wr Ivy Smcap Gr Y	Mutual fund		5,903
	Wasatch Lng Shrt Inv	Mutual fund		54,944
				<u>\$ 32,973,739</u>
Self Directed Brokerage Accounts:				
	3m Co Com	Common Stock		\$ 561
	Aflac Inc Cm	Common Stock		534
	American Capital Ltd	Common Stock		3,910
	At&T Inc Com	Common Stock		1,478
	Bank of America Corp	Common Stock		29,349
	Chevron Corp Com	Common Stock		1,137
	Coca Cola Co Com	Common Stock		999
	Exxon Mobil Corporat	Common Stock		1,218

<b>(a)</b>	<b>(b) Identity of issue, borrower, lessor or similar party</b>	<b>(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value</b>	<b>(d) Cost **</b>	<b>(e) Current Value</b>
	Hcp Inc Com	Common Stock		478
	Johnson & Johnson Co	Common Stock		558
	Mcdonalds Corp Com	Common Stock		982
	Mustang Alliances In	Common Stock		90
	National Retail Prop	Common Stock		491
	Portage Resources In	Common Stock		23
	Proctor Gamble Co	Common Stock		570
	Sdb Money Market	Common Stock		50,294
	Southern Co Com	Common Stock		8,614
	Sunesis Pharmaceutical	Common Stock		2,763
	Verizon Communication	Common Stock		502
	Wal-Mart Stores Com	Common Stock		944
				<u>\$ 105,495</u>
	Total for all Investments			<u>\$ 33,079,234</u>

\* Represents party-in-interest.

\*\* Information in column (d) is omitted as all investments are participant directed.

# W. G. YATES & SONS CONSTRUCTION COMPANY EMPLOYEE TRUST

## SCHEDULE OF ASSETS HELD AT END OF YEAR

December 31, 2013

Attachment to Schedule H (Form 5500)

EIN: 64-04297966 Plan number: 001

Item 4i

<b>(a)</b>	<b>(b) Identity of issue, borrower, lessor or similar party</b>	<b>(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value</b>	<b>(d) Cost **</b>	<b>(e) Current Value</b>
	Common/Collective Trust:			
	Fed Cap Prsrvtn Inst	Other investment		\$ 5,219,703
	Registered Investment Companies:			
	Abrden Gbl Eq A	Mutual fund		\$ 244,995
	Abrden Intl Eq A	Mutual fund		18,297
	Allber Intl Val K	Mutual fund		10,678
	Allnz Nfj Mdcap Val A	Mutual fund		2,715
	Amcent Gr A	Mutual fund		35,870
	Amcent Infl Adj Bd Inst	Mutual fund		16,417
	Amcent Intl Bd A	Mutual fund		3,677
	Amcent Shtdrinflprtbd Inst	Mutual fund		157,377
	Amfds Cap Wld Bd R6	Mutual fund		7,321
	Blkrk Lgcap Gr Inv A	Mutual fund		22,886
	Blkrk Lgcap Val Inv A	Mutual fund		8,348
	Blkrk Pacfc Inv A	Mutual fund		10
	Blkrk Smcap Gr Eq Inv A	Mutual fund		4
	Col Ovrseas Val A	Mutual fund		60
	De Divrs Inc A	Mutual fund		260
	De Val A	Mutual fund		14,105
	Dfa Us Lg Co	Mutual fund		407,075
	Dws Rreef Gblbrealest Seca	Mutual fund		5,748
	Drey Oppr Mdcap Val A	Mutual fund		182,381
	Ev Flotng Rt A	Mutual fund		97,134
	Fed Eq Inc A	Mutual fund		1,343,418
	Fed Kaufman Smcap A	Mutual fund		226,080
	Fed Mdt Mdcapgr Strat A	Mutual fund		964,222
	Fed Strat Val Divd Inst	Mutual fund		68,936
	Fed Ttl Rtn Bd A	Mutual fund		979,178
	Fed Us Govtsec 1 3 Yr Svc	Mutual fund		623,307
	Fidadv Levtr Co Stk A	Mutual fund		524,503
	Fidadv New Insghts A	Mutual fund		253,561
	Fnkln Bal Sht Invmt A	Mutual fund		744,024
	Fnkln Smmcap Gr A	Mutual fund		27
	Fnkln Us Govt Sec A	Mutual fund		8,877
	Fnklnmsf Mut Gbl Disc A	Mutual fund		1,660,243
	Fnklnmsf Mut Shrs A	Mutual fund		7,209
	Fnklnmp Devl Mkt Tr A	Mutual fund		7,348
	Fnklnmp Forgn A	Mutual fund		463,886
	Gdmnscs Lgcap Val A	Mutual fund		7,729
	Gdmnscs Lgcapval Insghts A	Mutual fund		13,541

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	Gdmnscs Satellite Strat A	Mutual fund		\$ 2,152
	Gdmnscs Smcap Val A	Mutual fund		12,736
	Gughm Mult Hdg Strat H	Mutual fund		24,682
	Harbor Intl Inst	Mutual fund		187,898
	Invsco Am Frnchs A	Mutual fund		671,682
	Invsco Eq Inc A	Mutual fund		919,725
	Invsco Gr Inc A	Mutual fund		502,100
	Invsco Mdcap Gr A	Mutual fund		43,482
	Jpm Cor Pls Bd A	Mutual fund		49,444
	Jpm Dynmc Smcap Gr A	Mutual fund		9,092
	Jpm Mdcap Val A	Mutual fund		990,059
	Jpm Smcap Val A	Mutual fund		160,722
	Jns Intech Rsk Mgd Gr S	Mutual fund		4
	Lazard Emrg Mkt Eq Open	Mutual fund		4,569
	Leggm Wstras Corplsbd Inst	Mutual fund		13,959
	Leggm Wstras Gblhiylbdb A	Mutual fund		12,046
	Leggm Wstras Infndplsbd I	Mutual fund		29,122
	Leggmwstras Gblgovbd I	Mutual fund		19
	Loomis Smcap Val Admn	Mutual fund		77
	Mfs Rsrch Bd A	Mutual fund		454
	Mfs Val A	Mutual fund		299,092
	Mnsty Epoch Gbl Eq Yld A	Mutual fund		24,620
*	Nw Dest 2020 Inst	Mutual fund		243
*	Nw Intl Indx Inst	Mutual fund		388
*	Nw Inv Dest Aggr Svc	Mutual fund		933,534
*	Nw Inv Dest Cnsrv Svc	Mutual fund		158,221
*	Nw Inv Dest Mod Aggr Svc	Mutual fund		1,205,224
*	Nw Inv Dest Mod Cnsrv Svc	Mutual fund		251,271
*	Nw Inv Dest Mod Svc	Mutual fund		1,088,591
*	Nw Mdcap Mkt Indx Inst	Mutual fund		346,004
*	Nw Mny Mkt Inst	Mutual fund		520,495
*	Nw Rtrmt Inc Inst	Mutual fund		426
	Neuber Genesis Tr	Mutual fund		2,117,496
	Neuber Hi Inc A	Mutual fund		52,371
	Opp Gbl A	Mutual fund		971,510
	Opp Gbl Oppr A	Mutual fund		4,575
	Opp Intl Bd A	Mutual fund		154,869
	Opp Intl Gr A	Mutual fund		434,909
	Opp Mn St Smmdcap A	Mutual fund		61,838
	Opp Val A	Mutual fund		38
	Pimco Comdtyrealtrnstrat A	Mutual fund		1,123
	Pimco Real Rtn Inst	Mutual fund		263,752
	Pimco Ttl Rtn Inst	Mutual fund		491,517
	Pnc Mult Fctr Smcap Val A	Mutual fund		250
	Pionr Emrg Mkt A	Mutual fund		458
	Pionr Eq Inc A	Mutual fund		165,421
	Prncpl Lgcap Gr A	Mutual fund		1,530
	Prncpl Lgcap Gr Inst	Mutual fund		182,909
	Prudntl Gbl Realest A	Mutual fund		142,102
	Prudntl Jnlsn 20 20 Focs A	Mutual fund		29,422
	Prudntl Jnlsn Gr A	Mutual fund		255,679

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	Prudntl Ttl Rtn Bd A	Mutual fund		\$ 308,446
	Rdgwrth Smcap Gr Stk I	Mutual fund		331
	Rydexsgi S P 500 Pure Gr H	Mutual fund		58
	Rydexsgi S P 500 Pureval H	Mutual fund		2,331
	Rydexsgi Spmdcap400puregrh	Mutual fund		11,175
	Rydexsgigvlnghd1 2xstraadv	Mutual fund		11,434
	Rydexsgispmddcap400purevalh	Mutual fund		6,106
	Rydexsgispsmcap600puregr H	Mutual fund		8,453
	Rydexsgispmddcap600purevalh	Mutual fund		2,569
	Rydxsgiinrvgrvlnghdstratadv	Mutual fund		82
	Trowepr Gr Stk	Mutual fund		928,623
	Trowepr Gr Stk R	Mutual fund		8,384
	Trowepr Mdcap Gr R	Mutual fund		1,096,410
	Turner Mdcap Gr Inv	Mutual fund		1,938
	Turner Smcap Gr Inv	Mutual fund		147,899
	Vic Sm Co Oppr A	Mutual fund		69,759
	Vngrd 500 Indx Sgnl	Mutual fund		421,568
	Vngrd Smcap Indx Sgnl	Mutual fund		280,504
	Vngrd Smcap Val Indx Inv	Mutual fund		21,678
	Vngrd Trgt Rtrmt 2010	Mutual fund		4,807
	Vngrd Trgt Rtrmt 2015	Mutual fund		173,243
	Vngrd Trgt Rtrmt 2020	Mutual fund		309,853
	Vngrd Trgt Rtrmt 2025	Mutual fund		105,811
	Vngrd Trgt Rtrmt 2030	Mutual fund		89,588
	Vngrd Trgt Rtrmt 2035	Mutual fund		57,331
	Vngrd Trgt Rtrmt 2040	Mutual fund		184,482
	Vngrd Trgt Rtrmt 2045	Mutual fund		36,196
	Vngrd Trgt Rtrmt 2050	Mutual fund		145,909
	Vngrd Trgt Rtrmt 2055	Mutual fund		67,420
	Vngrd Trgt Rtrmt 2060	Mutual fund		692
	Vngrd Trgt Rtrmt Inc.	Mutual fund		24,324
	Vngrd Ttl Bd Mkt Indx Sgnl	Mutual fund		89,979
	Wfa Asia Pacfc Inv	Mutual fund		9,376
	Wfa Emrg Mkt Eq A	Mutual fund		115,651
	Wfa Endvr Sel A	Mutual fund		4,307
	Wr Ivy Bal Y	Mutual fund		21,123
	Wr Ivy Smcap Gr Y	Mutual fund		5,903
	Wasatch Lng Shrt Inv	Mutual fund		54,944
				<u>\$ 32,973,739</u>
Self Directed Brokerage Accounts:				
	3m Co Com	Common Stock		\$ 561
	Aflac Inc Cm	Common Stock		534
	American Capital Ltd	Common Stock		3,910
	At&T Inc Com	Common Stock		1,478
	Bank of America Corp	Common Stock		29,349
	Chevron Corp Com	Common Stock		1,137
	Coca Cola Co Com	Common Stock		999
	Exxon Mobil Corporat	Common Stock		1,218

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	Hcp Inc Com	Common Stock		478
	Johnson & Johnson Co	Common Stock		558
	Mcdonalds Corp Com	Common Stock		982
	Mustang Alliances In	Common Stock		90
	National Retail Prop	Common Stock		491
	Portage Resources In	Common Stock		23
	Proctor Gamble Co	Common Stock		570
	Sdb Money Market	Common Stock		50,294
	Southern Co Com	Common Stock		8,614
	Sunesis Pharmaceutical	Common Stock		2,763
	Verizon Communication	Common Stock		502
	Wal-Mart Stores Com	Common Stock		944
				<u>\$ 105,495</u>
	Total for all Investments			<u>\$ 33,079,234</u>

\* Represents party-in-interest.

\*\* Information in column (d) is omitted as all investments are participant directed.