

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 2013 This Form is Open to Public Inspection
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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:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC. 401(K) SALARY REDUCTION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>005</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1996</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>005</u>	1c Effective date of plan <u>01/01/1996</u>	
1b Three-digit plan number (PN) ▶	<u>005</u>				
1c Effective date of plan <u>01/01/1996</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC.</u> <u>2100 BUILDERS PLACE</u> <u>COLUMBUS, OH 43204</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0987415</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>614-487-7744</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>236200</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0987415</u>	2c Sponsor's telephone number <u>614-487-7744</u>	2d Business code (see instructions) <u>236200</u>	
2b Employer Identification Number (EIN) <u>31-0987415</u>					
2c Sponsor's telephone number <u>614-487-7744</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.	10/15/2014	KATHY COLEMAN
	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)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	111
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	101
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	46
d Subtotal. Add lines 6a , 6b , and 6c		6d	147
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	147
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	120
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2D 2E 2G 2J 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ 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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC. 401(K) SALARY REDUCTION PLAN</u>	B Three-digit plan number (PN) ►	<u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-0987415</u>	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

THE LINCOLN LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
<u>35-0472300</u>	<u>65676</u>	<u>GP79344</u>	<u>0</u>	<u>01/01/2013</u>	<u>12/31/2013</u>

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
<u>5862</u>	<u>25</u>

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

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

WELLS FARGO ADVISORS LLC
PO BOX 3908
PORTLAND, OR 97208-0132

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
<u>5862</u>	<u>25</u>	<u>NON-MONETARY COMPENSATION TO SALES REP</u>	<u>4</u>

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 0**5** Current value of plan's interest under this contract in separate accounts at year end **5** 0**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 ▶ GROUP ANNUITY W/GTD ACCOUNT**b** Balance at the end of the previous year **7b** 172602**c** Additions: (1) Contributions deposited during the year **7c(1)** 8700
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 4146
(4) Transferred from separate account **7c(4)** 276369
(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 289215**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 461817**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 461056(2) Administration charge made by carrier **7e(2)** 570(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 191▶ MAY INCLUDE(LOAN
ISSUES/FORF/FEEES/CORRECTIVES/ADJUSTMENTS/INS PREM)(5) Total deductions **7e(5)** 461817**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 ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	0
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	
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 ☒ No

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

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

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

A Name of plan <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC. 401(K) SALARY REDUCTION PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-0987415</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

04-2647786

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

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

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

AL MINOR & ASSOCIATES

31-1124734

(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?
11 49	OTHER SERVICES	8762	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	3489	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ABF SM CAP VAL INV - STATE STREET 225 FRANKLIN STREET BOSTON, MA 02111	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL MID CAP GRTH Z - COLUMBIA MGT 04-3156901	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GLENMEDE SMCP EQ ADV - STATE STREE 04-0025081	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
INVS DIVRS DIVD R5 - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
JANUS TRITON T - JANUS SERVICES LL 43-1804048	0.35%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
NATIXIS AEW RE Y - BOSTON FINANCIA P.O. BOX 8480 BOSTON, MA 02266	0.35%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.		
PRMTRC EMG MKT INV - BNY MELLON IN P.O. BOX 9793 PROVIDENCE, RI 02940	0.50%	
(a) Enter service provider name as it appears on line 2 (b) Service Codes (see instructions) (c) Enter amount of indirect compensation		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.		
RDGWTH MID CAP VAL I - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.40%	
(a) Enter service provider name as it appears on line 2 (b) Service Codes (see instructions) (c) Enter amount of indirect compensation		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.		
WFA GOVT SECS ADM - BOSTON FINANCI P.O. BOX 8480 BOSTON, MA 02266	0.35%	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC. 401(K) SALARY REDUCTION PLAN</u>	B Three-digit plan number (PN) ►	<u>005</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-0987415</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AMERICAN FUNDS EUROPACIFIC GROWTH</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN LIFE NATIONAL LIFE INS CO</u>			
c EIN-PN <u>35-1140070-154</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK SMALL CAP DISCOVERY</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN LIFE NATIONAL LIFE INS CO</u>			
c EIN-PN <u>35-1140070-176</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK ENERGY & RESOURCES</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN LIFE NATIONAL LIFE INS CO</u>			
c EIN-PN <u>35-1140070-177</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LARGE CAP VALUE</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN LIFE NATIONAL LIFE INS CO</u>			
c EIN-PN <u>35-1140070-180</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK CAPITAL APPRECIATION</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN LIFE NATIONAL LIFE INS CO</u>			
c EIN-PN <u>35-1140070-181</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK FLEXIBLE EQUITY</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN LIFE NATIONAL LIFE INS CO</u>			
c EIN-PN <u>35-1140070-183</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDELITY VIP MID CAP</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN LIFE NATIONAL LIFE INS CO</u>			
c EIN-PN <u>35-1140070-184</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	

a Name of MTIA, CCT, PSA, or 103-12 IE: FTVIPT TEMPLETON GLOBAL BOND SEC		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-186	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE BOND		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-112	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: FED GOV ULTRASHORT DURATION FUND		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-114	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA ACORN		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-117	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP VANGUARD DOMESTIC EQUITY ETF		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-119	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN HIGH INCOME		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFE MODERATE GROWTH FUND		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-121	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MONDRIAN INTL VALUE		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL ALL CAP INDEX		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL SMALL/MID CAP INDEX		
b Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO		
c EIN-PN 35-1140070-124	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD LS CONSERVATIVE GROWTH FUN](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-130	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AMERICAN FUNDS NEW PERSPECTIVE](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-134	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP CLARION GLOBAL REAL ESTATE](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-155	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [DELAWARE VIP SMALL CAP VALUE](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-156	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP DIMENSIONAL US EQUITY](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-157	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [FRANKLIN GROWTH](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-158	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP VANGUARD INTL EQUITY ETF](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-159	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [DELAWARE VIP VALUE](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-161	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP TEMPLETON GROWTH](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-162	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JANUS ASPEN ENTERPRISE PORT](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-164	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [DELAWARE BOND & INCOME](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-111	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [FIDELITY VIP CONTRAFUND](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-135	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [WELLS FARGO ADVANTAGE DISCOVERY](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-163	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MFS VIT GROWTH SERIES](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-165	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MFS VIT UTILITIES](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-167	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JANUS ASPEN JANUS PORT](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-170	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP T ROWE PRICE GROWTH STOCK](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-129	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AMERICAN FUNDS GROWTH FUND OF AMERI](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-148	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP MIDCAP VALUE](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-138	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP PROTECTED PROFILE 2030 FUND](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-703	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL LG CAP VAL INDX NL**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-711	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL LG CAP GRWTH INDX NL**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-712	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S&P MIDCAP INDX NL SERIES**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-713	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL SMALL CAP GROWTH INDX**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-715	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS HIGH-INCOME TRUST**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-716	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS BOND FUND OF AMERICA**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-717	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP BARON GROWTH OPPS**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-718	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA S&P 500 INDEX**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-127	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO GROWTH & INCOME**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-128	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANCE BERN VPS GLOBAL THEMATIC**b** Name of sponsor of entity listed in (a): LINCOLN LIFE NATIONAL LIFE INS CO

c EIN-PN 35-1140070-131	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD LS GROWTH](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-132	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP DELAWARE SOCIAL AWARENESS](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-133	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [ALLIANCE BERN VPS SMALLMID CAP VALU](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-139	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AMERICAN FUNDS SMALLCAP WORLD](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-146	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AMERICAN FUNDS INV CO OF AMERICA](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-149	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [DELAWARE VIP LTD TERM DIV INC](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-187	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP BLACKROCK INFLATION PROTECTION](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-192	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [DELAWARE VIP DIVERSE INC](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-193	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [OPPENHEIMER DEVELOPING MARKETS](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-194	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP DEL FOUND MOD ALLOC](#)**b** Name of sponsor of entity listed in (a): [LINCOLN LIFE NATIONAL LIFE INS CO](#)

c EIN-PN 35-1140070-196	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **LVIP DEL FOUND AGG ALLOC**

b Name of sponsor of entity listed in (a): **LINCOLN LIFE NATIONAL LIFE INS CO**

c EIN-PN 35-1140070-197	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **LVIP PROTECTED PROFILE 2020 FUND**

b Name of sponsor of entity listed in (a): **LINCOLN LIFE NATIONAL LIFE INS CO**

c EIN-PN 35-1140070-702	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) 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 2013 This Form is Open to Public Inspection
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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>		
A Name of plan <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC. 401(K) SALARY REDUCTION PLAN</u>	B Three-digit plan number (PN) ▶	<u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-0987415</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	3624	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	7115
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	152583	151111
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	2099684	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	0	3437140
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	172602	
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	2428493	3595366

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	1430	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	1430	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2427063	3595366
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	174042	
(B) Participants	2a(1)(B)	132768	
(C) Others (including rollovers)	2a(1)(C)	4725	
(2) Noncash contributions	2a(2)	0	311535
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	5155	
(F) Other	2b(1)(F)	0	5155
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	128943	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		128943

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		166158
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		134050
c Other income.....	2c		13995
d Total income. Add all income amounts in column (b) and enter total.....	2d		759836

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	138349	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		138349
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	16	
(4) Other.....	2i(4)	23831	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		23847
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		162196

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		597640
l Transfers of assets:			
(1) To this plan.....	2l(1)		570663
(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: WILSON, SHANNON, & SNOW, INC.

(2) EIN: 31-8029879

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		242706
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC. 401(K) SALARY REDUCTION PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MILES-MCCLELLAN CONSTRUCTION COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-0987415</u>

Part I	Distributions
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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
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>35-0472300</u> <u>04-6568107</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INDEPENDENT AUDITORS' REPORT

MILES-McCLELLAN CONSTRUCTION CO., INC.
401(k) SALARY REDUCTION PLAN

December 31, 2013

C O N T E N T S

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Plan Administrator
Miles-McClellan Construction Co., Inc.
401(k) Salary Reduction Plan

Independent Auditors' Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan, which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by Fidelity Management Trust Company, the trustee of the Plan and Lincoln National Life Insurance Company, the custodian 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 Fidelity Management Trust Company held the Plan's investment assets and executed investment transactions from July 1, 2013 to December 31, 2013, and that Lincoln National Life Insurance Company held the Plan's investment assets and executed investment transactions as of December 31, 2012, and for the period January 1, 2013 to June 30, 2013. The plan administrator has obtained certifications from the trustee and custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

Wilson, Shannon & Snow, Inc.

CERTIFIED PUBLIC ACCOUNTANTS
Ten West Locust Street
Newark, Ohio 43055
(740) 345-6611
1-800-523-6611
FAX (740) 345-5635

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.

Basis of Accounting

We draw attention to Note B of these financial statements which describes the basis of accounting. As described in note B, in 2013 the Plan adopted a policy of preparing its financial statements and supplemental schedule on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The financial statements for 2012 have been retrospectively adjusted to reflect the modified cash basis of accounting adopted in 2013. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2013, is required by the Department of Labor's (DOL) 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.

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 trustee and 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.

Wilson, Shannon & Snow, Inc.

Newark, Ohio
October 10, 2014

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

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

ASSETS	December 31	
	2013	2012
Investments, at fair value		
Separate accounts	\$ -	\$ 2,099,684
Guaranteed account	-	194,402
Money market	7,115	-
Mutual funds	3,437,140	-
	<u>3,444,255</u>	<u>2,294,086</u>
Total investments	3,444,255	2,294,086
Receivables		
Notes receivable from participants	151,111	152,583
	<u>151,111</u>	<u>152,583</u>
Total assets	3,595,366	2,446,669
Total liabilities	-	-
	<u>-</u>	<u>-</u>
Net assets reflecting investments at fair value	3,595,366	2,446,669
Adjustments from fair value to contract value for fully benefit-responsive investment contracts	-	(21,800)
	<u>-</u>	<u>(21,800)</u>
Net assets available for benefits	\$ <u>3,595,366</u>	\$ <u>2,424,869</u>

The accompanying notes are an integral part of this statement.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS**

	<u>Year ended December 31, 2013</u>	
Additions to net assets attributed to:		
Investment income		
Net appreciation in fair value of investments	\$	299,189
Dividends		128,943
Interest - guaranteed account		4,147
		<u>432,279</u>
Interest income on notes receivable from participants		7,304
Plan contributions		
Employer	\$	174,043
Participants		136,391
Rollovers		4,725
		<u>315,159</u>
Total additions		754,742
Deductions from net assets attributed to:		
Benefits paid to participants	129,979	
Administrative expenses	<u>23,847</u>	
Total deductions		<u>153,826</u>
NET INCREASE		600,916
Net assets available for benefits:		
Plan transfer		569,581
Beginning of year		<u>2,424,869</u>
End of year	\$	<u><u>3,595,366</u></u>

The accompanying notes are an integral part of this statement.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS

NOTE A – DESCRIPTION OF PLAN

The following description of the Miles-McClellan Construction Co., Inc. (Company) 401(k) Salary Reduction Plan (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 all employees of Miles-McClellan Construction Co., Inc. and M-M Masonry LLC, a disregarded entity and wholly owned subsidiary of the Company, that meet the eligibility requirements. The eligibility requirements for the profit sharing contributions are all employees who have twelve months of service and 1,000 hours and are age eighteen or older. There are no age or service requirements for employee elective deferrals. The Plan also covers all employees performing services under the Davis-Bacon Act or any federal, state, or municipal prevailing wage law who are not covered under any collective bargaining agreement, and who complete at least one hour of service during the Plan year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. For participants performing services under prevailing wage laws, the Company contributes an amount equal to the hourly rate designated for each participant's employment classification for the project at which the work was performed. Additional non-elective contributions may be contributed at the option of the Company's managing body. Contributions are subject to certain limitations.

Investment Options

Participants direct the investment of their contributions, prevailing wage contributions, and employer non-elective contributions into any of the 31 investment options offered by the Plan. Participants may change their investment options upon notice to Fidelity Management Trust Company.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the Company's contribution and 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.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE A – DESCRIPTION OF PLAN - CONTINUED

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their account is based on years of continuous service. A participant is 100 percent vested after six years of credited service. Participants with accounts from the money purchase pension plan are 100% vested in the money purchase pension plan account balances.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 3.25% to 5.00%, which are commensurate with local prevailing rates as determined periodically by the Plan administrator. Principal and interest is paid ratably through payroll deductions. Principal and interest payments may also be made to the Plan by payment from participants via the Company.

Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account; equal installment payments; purchase of an annuity; or joint and 75% survivor annuity for those that are married. The joint and 75% survivor annuity is only available to participants that had a money purchase pension plan account. A participant who has reached age 59-½ may request an in-service distribution. Participants who have reached age 62 with money purchase pension plan accounts may withdraw all or a portion of their money purchase pension plan account. In addition, a participant may withdraw any part of his or her vested account in the event of undue financial hardship.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited nonvested accounts totaled \$6,104 and \$1,429, respectively. Forfeited nonvested accounts are first used to pay administrative fees and any remaining amounts will be used to reduce future employer contributions. Administrative fees of \$4,246 and \$2,509 were paid from nonvested accounts during the years ended December 31, 2013 and 2012, respectively.

Plan Amendment

Effective July 1, 2013, the Plan was amended to reflect a change in the custodian from Lincoln National Life Insurance Company to Fidelity Management Trust Company who also serves as the trustee. The Company and investment advisor completed a mapping of the previous investment options to the new investment options provided by Fidelity Trust Management Company.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE A – DESCRIPTION OF PLAN - CONTINUED

Also effective July 1, 2013, the assets of the Miles-McClellan Construction Co., Inc. Money Purchase Pension Trust were transferred into this Plan. As a result, there were various provisions of the Plan that were amended to incorporate the money purchase pension plan.

NOTE B – SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the modified cash basis of accounting; consequently, contributions and investment income are recorded as received and disbursements are recognized when made. Accordingly, the financial statements are not intended to present the net assets available for benefits and changes in net assets available for benefits in conformity with accounting principles generally accepted in the United States of America.

In previous years, the Plan prepared its financial statements using generally accepted accounting principles. In 2013, the Plan changed administrators. The new administrator prepares the Form 5500 on the modified cash basis of accounting. The Plan adopted the modified cash basis of accounting to agree with the Form 5500 preparation. As described in the preceding paragraph, the Plan recognizes contributions when received and not when earned and disbursements are recognized when made. As a result of the differences between the modified cash basis and generally accepted accounting principles, net assets available for benefits at 2012 is \$2,194 lower than previously reported.

Investment contracts held by a defined-contribution plan are reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits – Modified Cash Basis present the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis is prepared on a contract value basis.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONTINUED

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 E for discussion of fair value measurements.

Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Interest and dividend income are recorded when received.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

NOTE C – INVESTMENTS

The following presents investments that represent five percent or more of the Plan's net assets at December 31:

	<u>2013</u>	<u>2012</u>
Fidelity Balanced Fund	\$ 315,268	\$ -
Fidelity Freedom 2020 Fund	437,917	-
Fidelity Freedom 2030 Fund	322,691	-
Fidelity Freedom 2040 Fund	268,155	-
Fidelity Freedom 2025 Fund	583,689	-
Fidelity Freedom 2035 Fund	428,152	-
LVIP Delaware Growth & Income	-	144,065
Federated Government Ultrashort Duration	-	130,346
Franklin High Income	-	169,937
Vanguard Life Strategy Growth	-	185,151
Guaranteed account (contract value)	-	172,602

During the 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 \$299,189 as follows:

Mutual funds	\$134,049
Separate accounts	<u>165,140</u>
	<u>\$299,189</u>

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE D – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE AND CUSTODIAN

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to us as complete and accurate by the trustee and custodian at December 31:

	<u>2013</u>	<u>2012</u>
Investments		
Mutual funds (fair value)	\$3,437,140	\$ -
Money market (fair value)	7,115	-
Separate accounts (fair value)	-	2,099,684
Guaranteed account (contract value)	<u>-</u>	<u>172,602</u>
	<u>\$3,444,255</u>	<u>\$2,272,286</u>
Investment income	<u>\$432,279</u>	

NOTE E – FAIR VALUE MEASUREMENTS

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

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access;

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2013 and 2012.

Mutual Funds

Investments in mutual funds are public vehicles valued using the Net Asset Value (NAV) provided by the administrator of the fund. The NAV is a quoted price in an active market classified within level 1 of the valuation hierarchy.

Money Market

Money market investments are public investment vehicles valued at \$1 for the NAV. The money market funds are classified within level 1 of the valuation hierarchy.

Separate Accounts

Investments in separate accounts are made by the Plan in various investments with Lincoln National Life. The values of the separate accounts are based on the underlying investments held in each separate account and are determined by Lincoln National Life. The separate accounts are classified within level 2 of the valuation hierarchy.

Investment Contract

This investment is made by the Plan in an unallocated Group Variable Annuity Contract which is invested in a guaranteed account with Lincoln National Life who guarantees a fixed interest rate. The contract is valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations, considering the credit-worthiness of the issuer. The investment contract is classified within level 3 of the valuation hierarchy.

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.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value at:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Fair Value
<u>December 31, 2013</u>				
Mutual funds				
Target funds	\$2,380,468	\$ -	\$ -	\$2,380,468
Value funds	325,842	-	-	325,842
Specialty funds	320,188	-	-	320,188
Blend funds	172,995	-	-	172,995
Growth funds	167,008	-	-	167,008
Fixed funds	65,556	-	-	65,556
International funds	<u>5,083</u>	<u>-</u>	<u>-</u>	<u>5,083</u>
Total mutual funds	3,437,140	-	-	3,437,140
 Money market	 <u>7,115</u>	 <u>-</u>	 <u>-</u>	 <u>7,115</u>
	<u>\$3,444,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,444,255</u>
 <u>December 31, 2012</u>				
Separate accounts				
Value funds	\$ -	\$228,234	\$ -	\$228,234
Balanced funds	-	496,968	-	496,968
Growth funds	-	736,835	-	736,835
Fixed income funds	-	457,579	-	457,579
International funds	-	137,029	-	137,029
Target funds	<u>-</u>	<u>43,039</u>	<u>-</u>	<u>43,039</u>
Total separate accounts	-	2,099,684	-	2,099,684
 Guaranteed account	 <u>-</u>	 <u>-</u>	 <u>194,402</u>	 <u>194,402</u>
	<u>\$ -</u>	<u>\$2,099,684</u>	<u>\$194,402</u>	<u>\$2,294,086</u>

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

The following table sets forth a summary of changes in the fair value of the Plan's level 3 investments for the year ended:

	<u>Beginning Fair Value</u>	<u>Total Gains or Losses</u>	<u>Interest Credited</u>	<u>Purchases, Issuances, Settlements</u>	<u>Ending Fair Value</u>
<u>December 31, 2013</u>					
Guaranteed account	<u>\$194,402</u>	<u>\$(21,800)</u>	<u>\$4,147</u>	<u>\$(176,749)</u>	<u>\$ _____ -</u>
<u>December 31, 2012</u>					
Guaranteed account	<u>\$203,212</u>	<u>\$ 4,700</u>	<u>\$6,185</u>	<u>\$ (19,695)</u>	<u>\$194,402</u>

NOTE F – GROUP ANNUITY CONTRACT

The Plan has a benefit-responsive group variable annuity contract with Lincoln National Life Insurance Company (Lincoln). Lincoln maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged with participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

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

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

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

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE F – GROUP ANNUITY CONTRACT - CONTINUED

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

Average yields:	<u>2013</u>	<u>2012</u>
Based on actual earnings	2.60%	3.11%
Based on interest rate credited to participants	2.60%	3.11%

NOTE G – 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 will become fully vested in their accounts.

NOTE H – TAX STATUS

The Company adopted a Prototype Non-Standardized 401(k) Profit Sharing Plan with a cash or deferred arrangement which received a favorable opinion letter from the Internal Revenue Service on March 31, 2008. The letter stated that the Plan and related trust were designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the opinion letter. However, the plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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 (or asset) 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, 2013, there are no uncertain positions taken or expected to be taken that would require disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits of any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE I – PLAN ADMINISTRATION

Employees of the Company perform certain administrative functions. No such employee receives compensation from the Plan. In addition, certain administrative expenses for the Plan are paid directly by the Company.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE J – TRANSACTIONS WITH PARTIES IN INTEREST

Certain Plan investments include money market funds and mutual funds with Fidelity Mutual Trust Company (Fidelity) and separate and guaranteed investments with Lincoln National Life Insurance Company (Lincoln). Fidelity is the trustee, as defined in the Plan and Lincoln was the custodian, as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Fidelity and Lincoln also provide third party administration. Fees paid to Fidelity by the Plan amounted to \$13,652 for the year ended December 31, 2013; and fees paid to Lincoln by the Plan amounted to \$10,195 for the year ended December 31, 2013.

NOTE K – 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 amount reported in the statement of net assets available for benefits.

NOTE L – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of total assets and total liabilities per the financial statements at December 31 to Form 5500:

	<u>2013</u>	<u>2012</u>
Total assets per the financial statements	\$3,595,366	\$2,424,869
Participant contributions receivable	<u> -</u>	<u> 3,624</u>
Total assets per the Form 5500	<u>\$3,595,366</u>	<u>\$2,428,493</u>
	<u>2013</u>	<u>2012</u>
Total liabilities per the financial statements	\$ -	\$ -
Accounts payable	<u> -</u>	<u> 1,430</u>
Total liabilities per the Form 5500	<u>\$ -</u>	<u>\$1,430</u>

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE L – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 - CONTINUED

The following is a reconciliation of total income per the financial statements at December 31, 2013 to Form 5500:

Total income per the financial statements	\$754,742
Participant contributions receivable	(3,624)
Accounts payable	<u>1,430</u>
Total income per the Form 5500	<u>\$752,548</u>

NOTE M – SUBSEQUENT EVENTS

Date of Management Evaluation

Management has evaluated subsequent events through October 10, 2014, the date on which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

SCHEDULE H, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Form 5500 - Plan 005

31-0987415

December 31, 2013

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	Fidelity Management Trust Company	Fidelity Contrafund	\$ **	\$ 93,264
*	Fidelity Management Trust Company	Fidelity Balanced Fund	**	315,268
*	Fidelity Management Trust Company	Fidelity International Discovery Fund	**	2,662
*	Fidelity Management Trust Company	Fidelity Low-Priced Stock Fund	**	118,854
*	Fidelity Management Trust Company	Fidelity Large Cap Stock Fund	**	11,876
*	Fidelity Management Trust Company	Fidelity Freedom 2020 Fund	**	437,917
*	Fidelity Management Trust Company	Fidelity Freedom 2030 Fund	**	322,691
*	Fidelity Management Trust Company	Spartan Total Market Index Fund	**	68
*	Fidelity Management Trust Company	Spartan Extended Market Index Fund	**	58,374
*	Fidelity Management Trust Company	Fidelity High Income Fund	**	57,576
*	Fidelity Management Trust Company	Fidelity Freedom 2040 Fund	**	268,155
*	Fidelity Management Trust Company	Fidelity Total Bond Fund	**	6,219
*	Fidelity Management Trust Company	Fidelity Freedom 2015 Fund	**	67,429
*	Fidelity Management Trust Company	Fidelity Freedom 2025 Fund	**	583,689
*	Fidelity Management Trust Company	Fidelity Freedom 2035 Fund	**	428,152
*	Fidelity Management Trust Company	Spartan International Index Fund	**	2,064
*	Fidelity Management Trust Company	Spartan 500 Index Fund	**	174
*	Fidelity Management Trust Company	Fidelity Freedom 2045 Fund	**	164,186
*	Fidelity Management Trust Company	Fidelity Freedom 2050 Fund	**	85,919
*	Fidelity Management Trust Company	Fidelity International Growth Fund	**	131
*	Fidelity Management Trust Company	Fidelity Freedom 2055 Fund	**	22,330
*	Fidelity Management Trust Company	Natixis Funds Trust IV AEW Real Estate Fund	**	4,920
*	Fidelity Management Trust Company	Columbia Mid Cap Growth Fund	**	47
*	Fidelity Management Trust Company	Wells Fargo Advantage Government Securities Fund	**	1,761
*	Fidelity Management Trust Company	Parametric Emerging Markets Fund	**	226
*	Fidelity Management Trust Company	Invesco Diversified Fund	**	102,837
*	Fidelity Management Trust Company	RidgeWorth Mid-Cap Value Equity Fund	**	88,064
*	Fidelity Management Trust Company	Janus Triton Fund	**	73,697
*	Fidelity Management Trust Company	American Beacon Small Cap Value Fund	**	16,087
*	Fidelity Management Trust Company	Glenmede Small Cap Equity Portfolio	**	102,503
*	Fidelity Management Trust Company	Fidelity Retirement Money Market Portfolio	**	7,115
	Participant Loans	Interest ranging from 3.25% to 5.00%	-	151,111
			<u>\$ **</u>	<u>\$ 3,595,366</u>

* Represents party in interest

** Cost omitted for participant directed investments

INDEPENDENT AUDITORS' REPORT

MILES-McCLELLAN CONSTRUCTION CO., INC.
401(k) SALARY REDUCTION PLAN

December 31, 2013

C O N T E N T S

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Plan Administrator
Miles-McClellan Construction Co., Inc.
401(k) Salary Reduction Plan

Independent Auditors' Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan, which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by Fidelity Management Trust Company, the trustee of the Plan and Lincoln National Life Insurance Company, the custodian 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 Fidelity Management Trust Company held the Plan's investment assets and executed investment transactions from July 1, 2013 to December 31, 2013, and that Lincoln National Life Insurance Company held the Plan's investment assets and executed investment transactions as of December 31, 2012, and for the period January 1, 2013 to June 30, 2013. The plan administrator has obtained certifications from the trustee and custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

Wilson, Shannon & Snow, Inc.

CERTIFIED PUBLIC ACCOUNTANTS
Ten West Locust Street
Newark, Ohio 43055
(740) 345-6611
1-800-523-6611
FAX (740) 345-5635

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.

Basis of Accounting

We draw attention to Note B of these financial statements which describes the basis of accounting. As described in note B, in 2013 the Plan adopted a policy of preparing its financial statements and supplemental schedule on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The financial statements for 2012 have been retrospectively adjusted to reflect the modified cash basis of accounting adopted in 2013. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2013, is required by the Department of Labor's (DOL) 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.

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 trustee and 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.

Wilson, Shannon & Snow, Inc.

Newark, Ohio
October 10, 2014

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

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

ASSETS	December 31	
	2013	2012
Investments, at fair value		
Separate accounts	\$ -	\$ 2,099,684
Guaranteed account	-	194,402
Money market	7,115	-
Mutual funds	3,437,140	-
Total investments	3,444,255	2,294,086
Receivables		
Notes receivable from participants	151,111	152,583
Total assets	3,595,366	2,446,669
Total liabilities	-	-
Net assets reflecting investments at fair value	3,595,366	2,446,669
Adjustments from fair value to contract value for fully benefit-responsive investment contracts	-	(21,800)
Net assets available for benefits	\$ 3,595,366	\$ 2,424,869

The accompanying notes are an integral part of this statement.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS**

	<u>Year ended December 31, 2013</u>	
Additions to net assets attributed to:		
Investment income		
Net appreciation in fair value of investments	\$	299,189
Dividends		128,943
Interest - guaranteed account		4,147
		<u>432,279</u>
Interest income on notes receivable from participants		7,304
Plan contributions		
Employer	\$	174,043
Participants		136,391
Rollovers		4,725
		<u>315,159</u>
Total additions		754,742
Deductions from net assets attributed to:		
Benefits paid to participants	129,979	
Administrative expenses	<u>23,847</u>	
Total deductions		<u>153,826</u>
NET INCREASE		600,916
Net assets available for benefits:		
Plan transfer		569,581
Beginning of year		<u>2,424,869</u>
End of year	\$	<u><u>3,595,366</u></u>

The accompanying notes are an integral part of this statement.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS

NOTE A – DESCRIPTION OF PLAN

The following description of the Miles-McClellan Construction Co., Inc. (Company) 401(k) Salary Reduction Plan (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 all employees of Miles-McClellan Construction Co., Inc. and M-M Masonry LLC, a disregarded entity and wholly owned subsidiary of the Company, that meet the eligibility requirements. The eligibility requirements for the profit sharing contributions are all employees who have twelve months of service and 1,000 hours and are age eighteen or older. There are no age or service requirements for employee elective deferrals. The Plan also covers all employees performing services under the Davis-Bacon Act or any federal, state, or municipal prevailing wage law who are not covered under any collective bargaining agreement, and who complete at least one hour of service during the Plan year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. For participants performing services under prevailing wage laws, the Company contributes an amount equal to the hourly rate designated for each participant's employment classification for the project at which the work was performed. Additional non-elective contributions may be contributed at the option of the Company's managing body. Contributions are subject to certain limitations.

Investment Options

Participants direct the investment of their contributions, prevailing wage contributions, and employer non-elective contributions into any of the 31 investment options offered by the Plan. Participants may change their investment options upon notice to Fidelity Management Trust Company.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the Company's contribution and 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.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE A – DESCRIPTION OF PLAN - CONTINUED

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their account is based on years of continuous service. A participant is 100 percent vested after six years of credited service. Participants with accounts from the money purchase pension plan are 100% vested in the money purchase pension plan account balances.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 3.25% to 5.00%, which are commensurate with local prevailing rates as determined periodically by the Plan administrator. Principal and interest is paid ratably through payroll deductions. Principal and interest payments may also be made to the Plan by payment from participants via the Company.

Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account; equal installment payments; purchase of an annuity; or joint and 75% survivor annuity for those that are married. The joint and 75% survivor annuity is only available to participants that had a money purchase pension plan account. A participant who has reached age 59-½ may request an in-service distribution. Participants who have reached age 62 with money purchase pension plan accounts may withdraw all or a portion of their money purchase pension plan account. In addition, a participant may withdraw any part of his or her vested account in the event of undue financial hardship.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited nonvested accounts totaled \$6,104 and \$1,429, respectively. Forfeited nonvested accounts are first used to pay administrative fees and any remaining amounts will be used to reduce future employer contributions. Administrative fees of \$4,246 and \$2,509 were paid from nonvested accounts during the years ended December 31, 2013 and 2012, respectively.

Plan Amendment

Effective July 1, 2013, the Plan was amended to reflect a change in the custodian from Lincoln National Life Insurance Company to Fidelity Management Trust Company who also serves as the trustee. The Company and investment advisor completed a mapping of the previous investment options to the new investment options provided by Fidelity Trust Management Company.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE A – DESCRIPTION OF PLAN - CONTINUED

Also effective July 1, 2013, the assets of the Miles-McClellan Construction Co., Inc. Money Purchase Pension Trust were transferred into this Plan. As a result, there were various provisions of the Plan that were amended to incorporate the money purchase pension plan.

NOTE B – SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the modified cash basis of accounting; consequently, contributions and investment income are recorded as received and disbursements are recognized when made. Accordingly, the financial statements are not intended to present the net assets available for benefits and changes in net assets available for benefits in conformity with accounting principles generally accepted in the United States of America.

In previous years, the Plan prepared its financial statements using generally accepted accounting principles. In 2013, the Plan changed administrators. The new administrator prepares the Form 5500 on the modified cash basis of accounting. The Plan adopted the modified cash basis of accounting to agree with the Form 5500 preparation. As described in the preceding paragraph, the Plan recognizes contributions when received and not when earned and disbursements are recognized when made. As a result of the differences between the modified cash basis and generally accepted accounting principles, net assets available for benefits at 2012 is \$2,194 lower than previously reported.

Investment contracts held by a defined-contribution plan are reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits – Modified Cash Basis present the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis is prepared on a contract value basis.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONTINUED

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 E for discussion of fair value measurements.

Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Interest and dividend income are recorded when received.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

NOTE C – INVESTMENTS

The following presents investments that represent five percent or more of the Plan's net assets at December 31:

	<u>2013</u>	<u>2012</u>
Fidelity Balanced Fund	\$ 315,268	\$ -
Fidelity Freedom 2020 Fund	437,917	-
Fidelity Freedom 2030 Fund	322,691	-
Fidelity Freedom 2040 Fund	268,155	-
Fidelity Freedom 2025 Fund	583,689	-
Fidelity Freedom 2035 Fund	428,152	-
LVIP Delaware Growth & Income	-	144,065
Federated Government Ultrashort Duration	-	130,346
Franklin High Income	-	169,937
Vanguard Life Strategy Growth	-	185,151
Guaranteed account (contract value)	-	172,602

During the 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 \$299,189 as follows:

Mutual funds	\$134,049
Separate accounts	<u>165,140</u>
	<u>\$299,189</u>

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE D – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE AND CUSTODIAN

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to us as complete and accurate by the trustee and custodian at December 31:

	<u>2013</u>	<u>2012</u>
Investments		
Mutual funds (fair value)	\$3,437,140	\$ -
Money market (fair value)	7,115	-
Separate accounts (fair value)	-	2,099,684
Guaranteed account (contract value)	<u>-</u>	<u>172,602</u>
	<u>\$3,444,255</u>	<u>\$2,272,286</u>
Investment income	<u>\$432,279</u>	

NOTE E – FAIR VALUE MEASUREMENTS

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

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access;

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2013 and 2012.

Mutual Funds

Investments in mutual funds are public vehicles valued using the Net Asset Value (NAV) provided by the administrator of the fund. The NAV is a quoted price in an active market classified within level 1 of the valuation hierarchy.

Money Market

Money market investments are public investment vehicles valued at \$1 for the NAV. The money market funds are classified within level 1 of the valuation hierarchy.

Separate Accounts

Investments in separate accounts are made by the Plan in various investments with Lincoln National Life. The values of the separate accounts are based on the underlying investments held in each separate account and are determined by Lincoln National Life. The separate accounts are classified within level 2 of the valuation hierarchy.

Investment Contract

This investment is made by the Plan in an unallocated Group Variable Annuity Contract which is invested in a guaranteed account with Lincoln National Life who guarantees a fixed interest rate. The contract is valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations, considering the credit-worthiness of the issuer. The investment contract is classified within level 3 of the valuation hierarchy.

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.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value at:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Fair Value
<u>December 31, 2013</u>				
Mutual funds				
Target funds	\$2,380,468	\$ -	\$ -	\$2,380,468
Value funds	325,842	-	-	325,842
Specialty funds	320,188	-	-	320,188
Blend funds	172,995	-	-	172,995
Growth funds	167,008	-	-	167,008
Fixed funds	65,556	-	-	65,556
International funds	<u>5,083</u>	<u>-</u>	<u>-</u>	<u>5,083</u>
Total mutual funds	3,437,140	-	-	3,437,140
 Money market	 <u>7,115</u>	 <u>-</u>	 <u>-</u>	 <u>7,115</u>
	<u>\$3,444,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,444,255</u>
 <u>December 31, 2012</u>				
Separate accounts				
Value funds	\$ -	\$228,234	\$ -	\$228,234
Balanced funds	-	496,968	-	496,968
Growth funds	-	736,835	-	736,835
Fixed income funds	-	457,579	-	457,579
International funds	-	137,029	-	137,029
Target funds	<u>-</u>	<u>43,039</u>	<u>-</u>	<u>43,039</u>
Total separate accounts	-	2,099,684	-	2,099,684
 Guaranteed account	 <u>-</u>	 <u>-</u>	 <u>194,402</u>	 <u>194,402</u>
	<u>\$ -</u>	<u>\$2,099,684</u>	<u>\$194,402</u>	<u>\$2,294,086</u>

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

The following table sets forth a summary of changes in the fair value of the Plan's level 3 investments for the year ended:

	<u>Beginning Fair Value</u>	<u>Total Gains or Losses</u>	<u>Interest Credited</u>	<u>Purchases, Issuances, Settlements</u>	<u>Ending Fair Value</u>
<u>December 31, 2013</u>					
Guaranteed account	<u>\$194,402</u>	<u>\$(21,800)</u>	<u>\$4,147</u>	<u>\$(176,749)</u>	<u>\$ _____</u>
<u>December 31, 2012</u>					
Guaranteed account	<u>\$203,212</u>	<u>\$ 4,700</u>	<u>\$6,185</u>	<u>\$ (19,695)</u>	<u>\$194,402</u>

NOTE F – GROUP ANNUITY CONTRACT

The Plan has a benefit-responsive group variable annuity contract with Lincoln National Life Insurance Company (Lincoln). Lincoln maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged with participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

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

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

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

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE F – GROUP ANNUITY CONTRACT - CONTINUED

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

Average yields:	<u>2013</u>	<u>2012</u>
Based on actual earnings	2.60%	3.11%
Based on interest rate credited to participants	2.60%	3.11%

NOTE G – 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 will become fully vested in their accounts.

NOTE H – TAX STATUS

The Company adopted a Prototype Non-Standardized 401(k) Profit Sharing Plan with a cash or deferred arrangement which received a favorable opinion letter from the Internal Revenue Service on March 31, 2008. The letter stated that the Plan and related trust were designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the opinion letter. However, the plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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 (or asset) 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, 2013, there are no uncertain positions taken or expected to be taken that would require disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits of any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE I – PLAN ADMINISTRATION

Employees of the Company perform certain administrative functions. No such employee receives compensation from the Plan. In addition, certain administrative expenses for the Plan are paid directly by the Company.

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE J – TRANSACTIONS WITH PARTIES IN INTEREST

Certain Plan investments include money market funds and mutual funds with Fidelity Mutual Trust Company (Fidelity) and separate and guaranteed investments with Lincoln National Life Insurance Company (Lincoln). Fidelity is the trustee, as defined in the Plan and Lincoln was the custodian, as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Fidelity and Lincoln also provide third party administration. Fees paid to Fidelity by the Plan amounted to \$13,652 for the year ended December 31, 2013; and fees paid to Lincoln by the Plan amounted to \$10,195 for the year ended December 31, 2013.

NOTE K – 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 amount reported in the statement of net assets available for benefits.

NOTE L – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of total assets and total liabilities per the financial statements at December 31 to Form 5500:

	<u>2013</u>	<u>2012</u>
Total assets per the financial statements	\$3,595,366	\$2,424,869
Participant contributions receivable	<u> -</u>	<u> 3,624</u>
Total assets per the Form 5500	<u>\$3,595,366</u>	<u>\$2,428,493</u>
	<u>2013</u>	<u>2012</u>
Total liabilities per the financial statements	\$ -	\$ -
Accounts payable	<u> -</u>	<u> 1,430</u>
Total liabilities per the Form 5500	<u>\$ -</u>	<u>\$1,430</u>

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE L – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 - CONTINUED

The following is a reconciliation of total income per the financial statements at December 31, 2013 to Form 5500:

Total income per the financial statements	\$754,742
Participant contributions receivable	(3,624)
Accounts payable	<u>1,430</u>
Total income per the Form 5500	<u>\$752,548</u>

NOTE M – SUBSEQUENT EVENTS

Date of Management Evaluation

Management has evaluated subsequent events through October 10, 2014, the date on which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

Miles-McClellan Construction Co., Inc. 401(k) Salary Reduction Plan

SCHEDULE H, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Form 5500 - Plan 005

31-0987415

December 31, 2013

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	Fidelity Management Trust Company	Fidelity Contrafund	\$ **	\$ 93,264
*	Fidelity Management Trust Company	Fidelity Balanced Fund	**	315,268
*	Fidelity Management Trust Company	Fidelity International Discovery Fund	**	2,662
*	Fidelity Management Trust Company	Fidelity Low-Priced Stock Fund	**	118,854
*	Fidelity Management Trust Company	Fidelity Large Cap Stock Fund	**	11,876
*	Fidelity Management Trust Company	Fidelity Freedom 2020 Fund	**	437,917
*	Fidelity Management Trust Company	Fidelity Freedom 2030 Fund	**	322,691
*	Fidelity Management Trust Company	Spartan Total Market Index Fund	**	68
*	Fidelity Management Trust Company	Spartan Extended Market Index Fund	**	58,374
*	Fidelity Management Trust Company	Fidelity High Income Fund	**	57,576
*	Fidelity Management Trust Company	Fidelity Freedom 2040 Fund	**	268,155
*	Fidelity Management Trust Company	Fidelity Total Bond Fund	**	6,219
*	Fidelity Management Trust Company	Fidelity Freedom 2015 Fund	**	67,429
*	Fidelity Management Trust Company	Fidelity Freedom 2025 Fund	**	583,689
*	Fidelity Management Trust Company	Fidelity Freedom 2035 Fund	**	428,152
*	Fidelity Management Trust Company	Spartan International Index Fund	**	2,064
*	Fidelity Management Trust Company	Spartan 500 Index Fund	**	174
*	Fidelity Management Trust Company	Fidelity Freedom 2045 Fund	**	164,186
*	Fidelity Management Trust Company	Fidelity Freedom 2050 Fund	**	85,919
*	Fidelity Management Trust Company	Fidelity International Growth Fund	**	131
*	Fidelity Management Trust Company	Fidelity Freedom 2055 Fund	**	22,330
*	Fidelity Management Trust Company	Natixis Funds Trust IV AEW Real Estate Fund	**	4,920
*	Fidelity Management Trust Company	Columbia Mid Cap Growth Fund	**	47
*	Fidelity Management Trust Company	Wells Fargo Advantage Government Securities Fund	**	1,761
*	Fidelity Management Trust Company	Parametric Emerging Markets Fund	**	226
*	Fidelity Management Trust Company	Invesco Diversified Fund	**	102,837
*	Fidelity Management Trust Company	RidgeWorth Mid-Cap Value Equity Fund	**	88,064
*	Fidelity Management Trust Company	Janus Triton Fund	**	73,697
*	Fidelity Management Trust Company	American Beacon Small Cap Value Fund	**	16,087
*	Fidelity Management Trust Company	Glenmede Small Cap Equity Portfolio	**	102,503
*	Fidelity Management Trust Company	Fidelity Retirement Money Market Portfolio	**	7,115
	Participant Loans	Interest ranging from 3.25% to 5.00%	-	151,111
			<u>\$ **</u>	<u>\$ 3,595,366</u>

* Represents party in interest

** Cost omitted for participant directed investments