

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan FOUNTAIN VALLEY SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) FOUNTAIN VALLEY SCHOOL OF COLORADO 6155 FOUNTAIN VALLEY SCHOOL ROAD COLORADO SPRINGS, CO 80911	1b Three-digit plan number (PN) ▶ <u>001</u>	1c Effective date of plan <u>09/01/1959</u>	
	2b Employer Identification Number (EIN) <u>84-0423922</u>		
	2c Sponsor's telephone number <u>719-390-7035</u>		
	2d Business code (see instructions) <u>611000</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.	10/07/2013	MINDY BRANDENBURG
	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 <input type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address FOUNTAIN VALLEY SCHOOL OF COLORADO 6155 FOUNTAIN VALLEY SCHOOL ROAD COLORADO SPRINGS, CO 80911		3b Administrator's EIN 84-0423922
		3c Administrator's telephone number 719-390-7035
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 231
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	89
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	141
d Subtotal. Add lines 6a , 6b , and 6c	6d	230
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	230
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	219
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: 2G 2K 2L 2M		
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) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> <u>1</u> A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan FOUNTAIN VALLEY SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FOUNTAIN VALLEY SCHOOL OF COLORADO	D Employer Identification Number (EIN) 84-0423922	

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 TIAA-CREF					
(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
13-1624203	69345	314458	219	01/01/2012	12/31/2012

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	3349468
5 Current value of plan's interest under this contract in separate accounts at year end	5	557167

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. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☒ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	3001351
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c Additions: (1) Contributions deposited during the year	7c(1)	274937	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	127462	
(4) Transferred from separate account	7c(4)	313292	
(5) Other (specify below)	7c(5)		

(6) Total additions **7c(6)** 715691

d Total of balance and additions (add lines 7b and 7c(6))	7d	3717042
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	126016	
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)	241558	
(4) Other (specify below)	7e(4)		

(5) Total deductions **7e(5)** 367574

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	3349468
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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 <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
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
		2012
		This Form is Open to Public Inspection.

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

A Name of plan <u>FOUNTAIN VALLEY SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FOUNTAIN VALLEY SCHOOL OF COLORADO</u>	D Employer Identification Number (EIN) <u>84-0423922</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
TIAA-CREF

13-1624203

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

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

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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(b) 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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(b) 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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

(b) 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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(b) 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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(b) 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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <hr/> 2012 <hr/> This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>FOUNTAIN VALLEY SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>FOUNTAIN VALLEY SCHOOL OF COLORADO</u>	D Employer Identification Number (EIN) <u>84-0423922</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>TIAA REAL ESTATE</u>		
b Name of sponsor of entity listed in (a): <u>TIAA-CREF</u>		
c EIN-PN <u>13-1624203-004</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) <u>557167</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="font-size: 24pt; font-weight: bold;">2012</div> This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>FOUNTAIN VALLEY SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FOUNTAIN VALLEY SCHOOL OF COLORADO</u>		D Employer Identification Number (EIN) <u>84-0423922</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	32211	21962
	(2) Participant contributions	1b(2)	20004	13726
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)	287071	557167
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	5710848	7275815
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	3001351	3349468
	(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	9051485	11218138

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities.....	1j	0	1202294
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	1202294

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	9051485	10015844
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	273694	
(B) Participants	2a(1)(B)	170233	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		443927
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	98285	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		98285
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	29481	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		29481
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		43356
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		898447
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1513496

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	549137	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		549137
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		549137

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		964359
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: **ANTON COLLINS MITCHELL LLP**

(2) EIN: **01-0724563**

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		231571
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)

	5b(2) EIN(s)	5b(3) PN(s)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2012</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan FOUNTAIN VALLEY SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 FOUNTAIN VALLEY SCHOOL OF COLORADO		D Employer Identification Number (EIN) 84-0423922
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 13-1624203		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> No		
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
11 a Does the ESOP hold any preferred stock? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? <input type="checkbox"/> Yes <input type="checkbox"/> No		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2012 v. 120126		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fountain Valley School Defined Contribution Retirement Plan

Financial Statements and Supplemental Schedules

**As of December 31, 2012 and 2011
and for the Year Ended December 31, 2012**



Fountain Valley School Defined Contribution Retirement Plan

Financial Statements and Supplemental Schedules

**As of December 31, 2012 and 2011
and for the Year Ended December 31, 2012**

Fountain Valley School Defined Contribution Retirement Plan

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Independent Auditor's Report

To Plan Administrator of
Fountain Valley School Defined Contribution Retirement Plan
Colorado Springs, Colorado

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Fountain Valley School Defined Contribution Retirement Plan (the Plan), which comprise the statements of net assets available for plan benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by TIAA-CREF, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that TIAA-CREF holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from TIAA-CREF as of December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the plan administrator by TIAA-CREF is complete and accurate.

As discussed in Note 1, prior to January 1, 2009, records were maintained at a contract, not a plan level; therefore, the Plan sponsor has not maintained, and the TIAA-CREF did not provide sufficient accounting records and supporting documentation relating to certain annuity and custodial accounts issued to current and former employees, and supporting documentation is not adequate to assure the completeness and accuracy of the amounts included in the financial statements and supplemental schedules. Accordingly, we have been unable to apply auditing procedures sufficient to determine the extent to which the financial statements and supplemental schedules have been affected by these conditions.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of Assets (Held at End of Year) as of December 31, 2012 and Delinquent Participant Contributions for the year ended December 31, 2012 are 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 are presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Anton Collins Mitchell LLP

Denver, Colorado
October 7, 2013

Fountain Valley School Defined Contribution Retirement Plan

Statements of Net Assets Available for Plan Benefits

<i>December 31,</i>	2012	2011
Assets		
Investments:		
Fixed annuity contracts, at contract value	\$ 3,349,468	\$ 3,001,351
Pooled separate account, at fair value	557,167	287,071
Registered investment companies, at fair value	7,275,815	5,710,848
Total investments	11,182,450	8,999,270
Receivables:		
Employer contributions	21,962	32,211
Participant contributions	13,726	20,004
Total receivables	35,688	52,215
Total assets	11,218,138	9,051,485
Liabilities		
Ineligible rollover contribution payable (Note 9)	(1,202,294)	-
Net assets available for plan benefits	\$10,015,844	\$ 9,051,485

See accompanying independent auditor's report and notes to financial statements.

Fountain Valley School Defined Contribution Retirement Plan

Statement of Changes in Net Assets Available for Plan Benefits

<i>Year Ended December 31,</i>	2012
Additions to (deductions from) net assets attributed to:	
Contributions:	
Employer	\$ 273,694
Participant	170,233
Participant rollover (Note 9)	-
Total contributions	443,927
Net investment income:	
Interest and dividends	127,766
Net appreciation in fair value of investments	941,803
Total net investment income	1,069,569
Benefits paid to participants	(549,137)
Net increase in net assets available for plan benefits	964,359
Net assets available for plan benefits, beginning of year	9,051,485
Net assets available for plan benefits, end of year	\$ 10,015,844

See accompanying independent auditor's report and notes to financial statements.

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

1. PLAN DESCRIPTION

The following description of the Fountain Valley School Defined Contribution Retirement Plan (the “Plan”) provides only general information. Participants should refer to the Plan Document or Summary Plan Description for a more complete description of the Plan’s provisions.

General

The Plan, which was established in 1959, most recently amended and restated May 1, 2003, is a defined contribution plan under Code Section 403(b) available to qualifying employees of Fountain Valley School (“The School”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

Due to the length of time the Plan has been in existence, the plan administrator is unable to determine if there are any plan assets that have been excluded for certain annuity and custodial accounts issued to current and former employees. As a result, such accounts may have been excluded from Plan assets in the accompanying Statements of Net Assets Available for Benefits. The investment income and distributions related to such accounts have also been excluded in the accompanying Statement of Changes in Net Assets Available for Benefits. The amount of these excluded annuity and custodial accounts and the related income and distributions are not determinable.

Custodians and Administration of the Plan

The custodian and recordkeeper of the Plan is Teachers Insurance Annuity Association of America and College Retirement Equities Fund (“TIAA-CREF” or “Custodian”). The administrator of the Plan is The School. The plan sponsor is The School. The Custodian holds all assets of the Plan in accordance with the provisions of the service provider agreement with The School.

Eligibility

All employees, except independent contractors and individuals who provide services which the Plan Administrator deems not eligible, are eligible to participate in the Plan after obtaining 2 years of service (defined as 1,000 hours of service each year and 24 consecutive months). Certain prior service credit is granted as further described in the Plan Document.

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

1. PLAN DESCRIPTION (CONTINUED)

Contributions

Participants are required to defer 5% of their eligible annual compensation on a pre-tax basis. These contributions are subject to certain Internal Revenue Code ("IRC") limitations (\$17,000 for 2012), with the contributions and earnings thereon being nontaxable until withdrawn from the Plan.

The School makes an 8% contribution to all contributing participants based on their eligible annual compensation.

Plan to plan transfers and rollover contributions may also be made to the Plan if certain criteria are met. See Note 9, *Ineligible Rollover Contribution*.

Vesting and Forfeitures

There were no forfeited accounts held by the Plan as of December 31, 2012 and 2011, as participants' accounts are fully vested at all times.

Participants' Accounts

Each participant's account is credited with the participant's transferred in and rollover contributions, participant and employer contributions, and an allocation of net plan investment earnings and losses, and charged with distributions and expenses. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balance into various investment options offered by the Plan ("Funding Vehicles"). Currently, the Funding Vehicles offered by the Plan are fixed annuity contracts, a pooled separate account, and a variety of registered investment companies as investment options for participants. Participants may elect to transfer balances between funds within their account to the extent the Funding Vehicle(s) permit, as further described by each contract.

Payment of Benefits

A participant may elect to receive annuity payments, installment payments, a lump-sum amount equal to the vested value of the participant's account, or may rollover the amount to another qualified retirement plan, subject to the terms of the Funding Vehicles, once an eligible distributable event has occurred. These amounts are no longer included in plan assets. A participant is eligible to receive a distribution upon separation of service, death, disability, retirement (age 65) or attainment of age 59½ with 10 years of service.

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

1. PLAN DESCRIPTION (CONTINUED)

Distributions of \$30,631 were used to purchase an annuity settlement option during the year ended December 31, 2012.

Plan Termination

Although it has not expressed any intent to do so, The School has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Expenses of the Plan

Certain costs of administering the Plan and investment services are charged to participants by netting the expense ratio with the return of the individual investment. The expense ratios of the investments ranged from .415% to .920% for the year ended December 31, 2012. Net appreciation or depreciation in fair value of investments as shown in the accompanying Statement of Changes in Net Assets Available for Benefits is net of such expenses of \$54,215. All other costs of administering the Plan are paid by The School and are excluded from these financial statements.

Valuation of Investments and Accounting for Investment Contracts with Insurance Companies

Investments are valued at fair value (except for the fixed annuities which are valued at contract value which approximates fair value) as further described in Note 3, *Fair Value Measurements and Disclosures*. 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. The plan administrator determines the Plan's valuation policies from information provided by TIAA-CREF.

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Plan entered into the TIAA Traditional Annuity contract with TIAA-CREF which is a fixed-rate guaranteed annuity contract. Contributions to TIAA Traditional Annuities buy a contractual or guaranteed amount of future benefits for the participant. As a guaranteed annuity backed by TIAA's claims-paying ability, the TIAA Traditional Annuity guarantees principal and a minimum interest rate, plus the opportunity for additional amounts in excess of the guaranteed rate. These additional amounts, when declared by the TIAA Board of Trustees, remain in effect for the "declaration year." Interest credited to TIAA Traditional Annuity accumulations includes a guaranteed rate, plus additional amounts that are established on a year-by-year basis. The guaranteed annual crediting interest rate is 3% for all premiums remitted since 1979 under all TIAA Traditional Annuity accumulating contracts with limited exceptions where the minimum guaranteed rate is between 1% and 3% and is specified in the contract. The TIAA Traditional Annuity is offered through a variety of contracts. The actual yield based on actual earnings for the year ended December 31, 2012 was 4%.

The type of contract through which a participant enters into determines the applicability of certain account features, such as the guaranteed minimum interest rate, additional amounts paid, the degree of liquidity of the participant's account and the options for receiving income upon retirement. Restrictions may include restrictions on lump sums, certain surrender charges, and requiring cash withdrawals spread over a period of up to 10 annual installments. This investment is reported at contract value, which approximates fair value. In general, the contracts are not fully benefit-responsive due to the restrictions noted above; however, some of the contracts do not include such restrictions and could be deemed to be fully benefit-responsive. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Income Recognition

Interest is recorded when earned. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in the fair value of investments represents capital gain distributions and realized and unrealized gains and losses on the investments and is net of certain administrative and investment expenses charged. Purchases and sales are recorded on a trade-date basis.

Contributions

Participant contributions and related employer contributions are recognized in the period during which The School makes payroll deductions from the participant's compensation.

Payment of Benefits

Benefits are recorded when paid. There were no pending benefits payments at December 31, 2012 or 2011.

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Tax Status

Under IRS Notice 2009-3, the Internal Revenue Service (“IRS”) is in the process of establishing a program for individually designed 403(b) plans and prototype 403(b) plan documents. Since there is not a program in place to obtain a determination letter, the IRS has provided relief to Plans, provided that: (1) as of December 31, 2009, a plan document has been adopted, (2) the Plan is operating in accordance with a reasonable interpretation of Section 403(b) of the IRC and (3) the plan sponsor will make its best efforts to correct for any operational failures. The plan administrator and Plan management believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. They believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date, 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 IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for the years prior to 2009.

3. FAIR VALUE MEASUREMENTS AND DISCLOSURES

Financial Accounting Standard Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs are the highest priority and consist of unadjusted quoted prices in active markets the Plan has the ability to access for identical assets and liabilities. Level 2 inputs are inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly (quoted prices in active markets for similar assets and liabilities, quoted prices for identical or similar instruments in markets that are not active and model-derived valuations whose inputs are observable or whose significant value drivers are observable). Level 3 inputs are the lowest priority and are unobservable and significant to the fair value measurement of an asset or liability.

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

3. FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

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

Fixed Annuity Contracts: The fixed annuity contracts (TIAA Traditional Annuity) held with TIAA-CREF provides a guaranteed principal and a guaranteed minimum interest rate determined by TIAA-CREF annually, and is based on individual participant's contracts with TIAA-CREF. TIAA-CREF maintains the accounts in the general account of TIAA-CREF which is credited with earnings and charged for withdrawals and administrative expenses. There are various fixed annuity account options within the TIAA Traditional Annuity, and each of the different annuity contracts have different crediting interest rates and restrictions. There are certain liquidity restrictions on the redemption of the contracts which could impact the value upon exiting the contract. The accounts are reported at contract value, which is reported by TIAA-CREF and approximates fair value. Contract value approximates a discounted cash flow value calculated using an appropriate risk-adjusted market discount rate which correlates closely with TIAA Traditional Annuities historical crediting rates. All significant inputs (as noted in the Quantitative Information about Significant Observable Inputs table below) into the value of the contracts are unobservable. These are classified as Level 3 investments.

Pooled Separate Account: The value of the pooled separate account is determined at the close of each business day at unit value which is based on the fair value of the underlying assets, which can consist of real estate properties, mutual funds, and securities. The value of the underlying real estate properties is determined by an external appraisal on a periodic basis, which are estimates based on professional opinions. The value of the underlying investments in the registered investment companies and securities are based on the daily value of the underlying registered investment companies and securities on an open market. There are restrictions on the trading and withdrawals of funds from this investment. The pooled separate account is classified as a Level 2 investment based on these observable inputs. The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. During 2012, additional information became available to the Plan administrator as to the observable inputs used in the valuation of the pooled separate accounts, which required the transfer of the investment from Level 3 to Level 2.

Registered Investment Companies: The shares of registered investment companies are valued at quoted market prices in an exchange and active markets which represent the net asset value of shares held by the Plan at year end and are classified as Level 1 investments.

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

3. FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured on a recurring basis as of December 31, 2012 and 2011:

<i>December 31, 2012</i>	Level 1	Level 2	Level 3	Total
Fixed annuity contracts:				
Non-fully benefit responsive*	\$ -	\$ -	\$ 3,349,468	\$ 3,349,468
Pooled separate account:				
Real estate	-	557,167	-	557,167
Registered investment companies:				
Equity	5,917,711	-	-	5,917,711
Fixed income	614,778	-	-	614,778
Money market	350,852	-	-	350,852
Multi-asset	392,474	-	-	392,474
Total investments at fair value	\$ 7,275,815	\$ 557,167	\$ 3,349,468	\$ 11,182,450

<i>December 31, 2011</i>	Level 1	Level 2	Level 3	Total
Fixed annuity contracts:				
Non-fully benefit responsive*	\$ -	\$ -	\$ 3,001,351	\$ 3,001,351
Pooled separate account:				
Real estate	-	-	287,071	287,071
Registered investment companies:				
Equity	4,590,959	-	-	4,590,959
Fixed income	445,513	-	-	445,513
Money market	324,870	-	-	324,870
Multi-asset	349,506	-	-	349,506
Total investments at fair value	\$ 5,710,848	\$ -	\$ 3,288,422	\$ 8,999,270

*Contract value approximates fair value.

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

3. FAIR VALUE MEASUREMENTS AND DISCLOSURES (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 December 31, 2012:

	Fixed Annuity Contracts	Pooled Separate Account
Fair value, end of year- December 31, 2011	\$ 3,001,351	\$ 287,071
Transfer out of Level 3	-	(287,071)
Actual return on plan assets:		
Interest credited	127,462	-
Realized losses ^(a)	-	-
Unrealized gain related to investments still held at reporting date ^(a)	-	-
Sales	(367,574)	-
Purchases	588,229	-
Fair value, end of year- December 31, 2012	\$ 3,349,468	\$ -

(a) Included in the line "net appreciation (depreciation) in fair value of investments" in the accompanying Statement of Changes in Net Assets Available for Benefits.

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements: The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values
TIAA Traditional	\$3,349,468	Discounted cash flow Theoretical transfer (exit value) – contract value	Risk-adjusted discount rate applied	3.00% - 5.00%

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

4. INVESTMENTS

The following presents investments that represent 5% or more of the Plan's net assets as of December 31, 2012 and 2011:

<i>December 31,</i>	2012	2011
Fixed annuity contracts ^(a) :		
RA Contracts ^(b)	\$ 2,730,073	\$ 2,420,975
RA MDO Contracts ^(b)	279,931	246,279
TPA Contracts ^(b)	264,410	227,631
Interest Only Contracts ^(b)	75,054	106,466
Total TIAA Traditional	3,349,468	3,001,351
Pooled separate account:		
TIAA Real Estate	557,167	287,071*
Registered investment companies:		
CREF Stock	3,825,623	3,237,062
CREF Global Equities	811,936	545,019
CREF Equity Index	730,548	323,418*
CREF Growth	549,604	456,529

*Amount is less than 5% of Plan's net assets in the respective year, but is shown for comparative purposes.

(a) Amount for each contract type is shown for informational purposes.

(b) Not fully benefit responsive.

During 2012, the Plan's investments (including gains and losses on investments bought and sold as well as held during the year) appreciated in value as follows:

<i>Year Ended December 31,</i>	2012
Pooled separate account	\$ 43,356
Registered investment companies	898,447
Net appreciation (depreciation) in fair value of investments	\$ 941,803

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

5. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

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

- Investments as reported in the Statements of Net Assets Available for Plan Benefits as of December 31, 2012 and 2011
- Total net investment income as reported on the Statement of Changes in Net Assets Available for Plan Benefits for the year ended December 31, 2012
- Investment information included in the Notes to Financial Statements
- All investment information included in the Supplemental Schedule, Form 5500-Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) – As of December 31, 2012

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

6. PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in fixed annuity contracts, pooled separate accounts and registered investment companies managed by TIAA-CREF. TIAA-CREF acts as recordkeeper and custodian for the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

In addition, the Plan has a service agreement with TIAA-CREF for administration of the Plan that renews annually unless canceled by either party with prior written notice. Indirect payments to TIAA-CREF by the Plan for administrative and recordkeeping fees of \$54,215 were netted against investment return for the year ended December 31, 2012, as discussed in Note 1.

Fountain Valley School Defined Contribution Retirement Plan

Notes to Financial Statements

7. CONCENTRATIONS, 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. Additionally, the value, liquidity and related income of the investment securities are sensitive to changes in economic conditions, including real estate values, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Forced liquidation, although not expected at this time, may affect the estimated value of such investments. Due to the level of risk associated with certain investment securities and the level of uncertainty related to the changes in the value of investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Plan Benefits. Investments in the TIAA Traditional Annuity and CREF Stock represent 33% and 38% at December 31, 2012, respectively and 33% and 36% of net assets at December 31, 2011, respectively.

8. DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2008 through 2012, The School erroneously failed to timely remit participant contributions to the Plan, which constitute non-exempt prohibited transactions. The School has computed the lost earnings on these untimely deposits and remitted to the Plan, or is in the process of determining lost earnings to remit to the Plan. See accompanying Schedule of Delinquent Participant Contributions for the year ended December 31, 2012.

9. INELIGIBLE ROLLOVER CONTRIBUTION

Certain funds were improperly rolled into the Plan and were determined to be ineligible for rollover. These amounts have to be reflected as a payable in the accompanying Statement of Net Assets Available for Plan Benefits. The School has instructed TIAA-CREF to remove these amounts from the Plan as soon as administratively possible.

10. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 7, 2013, the date the financial statements were available to be issued. There were no events or transactions discovered during the evaluation that require recognition or disclosure in the financial statements, except as noted below.

The Plan was amended and restated January 1, 2013, the restatement changed the Plan provisions to change the service requirement from 2 years to 1 month and add an age requirement of 21.

Supplemental Schedules



Fountain Valley School Defined Contribution Retirement Plan

Form 5500, Schedule H, Part IV, Line 4a – Schedule of Delinquent Participant Contributions

EIN: 84-0423922
Plan Number: 001

Year Ended December 31, 2012

Participant Contributions Transferred Late to Plan		Contributions not Fully Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-S1	Total that Constitute Non-exempt Prohibited Transactions
*Fountain Valley School:						
2008 -	\$ 24,867	\$ -	\$ 24,965	\$ -	\$ -	\$ 24,965
2009 -	\$ 54,415	\$ -	\$ 54,475	\$ -	\$ -	\$ 54,475
2010 -	\$ 17,832	\$ -	\$ 17,882	\$ -	\$ -	\$ 17,882
2011 -	\$ 36,382	\$ -	\$ 36,570	\$ -	\$ -	\$ 36,570
2012 -	\$ 98,075	\$ 98,075	\$ -	\$ -	\$ -	\$ 98,075

* A party-in-interest as defined by ERISA

See accompanying independent auditor's report and notes to financial statements.

Fountain Valley School Defined Contribution Retirement Plan

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)

				EIN: 84-0423922
				Plan Number: 001
<i>December 31, 2012</i>				
(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
* TIAA Traditional – RA Contracts	Fixed Annuity Contracts, 3% interest rate	(1)	\$ 2,730,073	
* TIAA Traditional – RA MDO Contracts	Fixed Annuity Contracts, 3% interest rate	(1)	279,931	
* TIAA Traditional – TPA Contracts	Fixed Annuity Contracts, 3% interest rate	(1)	264,410	
* TIAA Traditional – Interest Only Contracts	Fixed Annuity Contracts, 3% interest rate	(1)	75,054	
* TIAA Real Estate	Pooled Separate Account	(1)	557,167	
* CREF Stock	Registered Investment Company	(1)	3,825,623	
* CREF Money Market	Registered Investment Company	(1)	350,852	
* CREF Social Choice	Registered Investment Company	(1)	392,474	
* CREF Bond Market	Registered Investment Company	(1)	295,492	
* CREF Global Equities	Registered Investment Company	(1)	811,936	
* CREF Growth	Registered Investment Company	(1)	549,604	
* CREF Equity Index	Registered Investment Company	(1)	730,548	
* CREF Inflation-Linked Bond	Registered Investment Company	(1)	319,286	
Total assets (held at end of year)			\$ 11,182,450	

(1) The cost of participant-directed investments is not required to be disclosed.

* A party-in-interest as defined by ERISA.

See accompanying independent auditor's report and notes to financial statements.

Fountain Valley School Defined Contribution Retirement Plan

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2012				EIN: 84-0423922 Plan Number: 001
(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
* TIAA Traditional – RA Contracts	Fixed Annuity Contracts, 3% interest rate	(1)	\$ 2,730,073	
* TIAA Traditional – RA MDO Contracts	Fixed Annuity Contracts, 3% interest rate	(1)	279,931	
* TIAA Traditional – TPA Contracts	Fixed Annuity Contracts, 3% interest rate	(1)	264,410	
* TIAA Traditional – Interest Only Contracts	Fixed Annuity Contracts, 3% interest rate	(1)	75,054	
* TIAA Real Estate	Pooled Separate Account	(1)	557,167	
* CREF Stock	Registered Investment Company	(1)	3,825,623	
* CREF Money Market	Registered Investment Company	(1)	350,852	
* CREF Social Choice	Registered Investment Company	(1)	392,474	
* CREF Bond Market	Registered Investment Company	(1)	295,492	
* CREF Global Equities	Registered Investment Company	(1)	811,936	
* CREF Growth	Registered Investment Company	(1)	549,604	
* CREF Equity Index	Registered Investment Company	(1)	730,548	
* CREF Inflation-Linked Bond	Registered Investment Company	(1)	319,286	
Total assets (held at end of year)			\$ 11,182,450	

(1) The cost of participant-directed investments is not required to be disclosed.

* A party-in-interest as defined by ERISA.

See accompanying independent auditor's report and notes to financial statements.