# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

**2012**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

**B** This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
CO ARCHITECTS RETIREMENT SAVINGS PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/1998

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

CO ARCHITECTS

5055 WILSHIRE BOULEVARD SUITE 900
LOS ANGELES, CA 90036

**2b** Employer Identification Number (EIN)
95-4598928

**2c** Sponsor's telephone number
323-525-0500

**2d** Business code (see instructions)
541310

**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. | 10/10/2013 | HARRY STEINWAY |
| | **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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

**3b** Administrator's EIN

**3c** Administrator's telephone number

**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 114 |
| **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** | 67 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 39 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 106 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 106 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 103 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 8 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2R 2S 2T 3D

**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)** [X] 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)** [X] 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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2012**<br>**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
CO ARCHITECTS RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
CO ARCHITECTS

**D** Employer Identification Number (EIN)
95-4598928

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

BARTLETT, PRINGLE & WOLF, LLP

1123 CHAPALA ST
PO BOX 90860
SANTA BARBARA, CA 93190

| (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? |
|---|---|---|---|---|---|---|
| 64 15 | AUDITOR | 12948 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

PUTNAM INVESTMENTS

ONE POST OFFICE SQUARE
BOSTON, MA 02109

| (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? |
|---|---|---|---|---|---|---|
| 64 15 | RECORDKEEPER | 10814 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

TD AMERITRADE, INC.

4211 S. 102ND ST.
OMAHA, NE 68127

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 64 15 | BROKERAGE SERVICES | 930 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] 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)

INDEPENDENT FINANCIAL PARTNERS

3030 NORTH ROCKY DRIVE W, SUITE 150
TAMPA, FL 33607

| (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? |
|---|---|---|---|---|---|---|
| 27 | INVESTMENT ADVISOR | 0 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] 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 |
|---|---|---|
| INDEPENDENT FINANCIAL PARTNERS | 27 | 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. |
|---|---|
| PUTNAM INVESTMENTS<br>ONE POST OFFICE SQUARE<br>BOSTON, MA 02109 | 25 BPS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| TD AMERITRADE, INC. | 33 | 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. |
|---|---|
| OPEN BROKERAGE WINDOW | INCOME FROM MARKET MAKERS OF APPROX $2 PER QUALIFIED TRADE. 30BP ANNUALLY ON AVG DAILY ASSETS IN TDAM MONEY MARKET. |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY ADVISOR SERIES II | 33 | 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. |
|---|---|
| TD AMERITRADE, INC.<br>4211 S. 102ND ST.<br>OMAHA, NE 68127 | RANGE FROM 0-100BPS |

## 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 ADVISOR SERIES VIII | 33 | 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. |
|---|---|
| TD AMERITRADE, INC. 4211 S. 102ND ST. OMAHA, NE 68127 | RANGE FROM 0-100BPS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MATTHEWS ASIA FUNDS | 33 | 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. |
|---|---|
| TD AMERITRADE, INC. 4211 S. 102ND ST. OMAHA, NE 68127 | RANGE FROM 0-100BPS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| METROPOLITAN WEST FUNDS | 33 | 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. |
|---|---|
| TD AMERITRADE, INC. 4211 S. 102ND ST. OMAHA, NE 68127 | RANGE FROM 0-100BPS |

## 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 |
|---|---|---|
| PIMCO FUNDS | 33 | 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. |
|---|---|
| TD AMERITRADE, INC. 4211 S. 102ND ST. OMAHA, NE 68127 | RANGE FROM 0-100BPS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| TCW FUNDS INC | 33 | 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. |
|---|---|
| TD AMERITRADE, INC. 4211 S. 102ND ST. OMAHA, NE 68127 | RANGE FROM 0-100BPS |

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

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

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

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE 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

**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
CO ARCHITECTS RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
CO ARCHITECTS

**D** Employer Identification Number (EIN)
95-4598928

**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)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM STABLE VALUE FUND

**b** Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY

| **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) |
|---|---|---|
| 04-3159710-202 | C | 2002009 |

**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 |
|---|---|

**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

**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
CO ARCHITECTS RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
CO ARCHITECTS

**D** Employer Identification Number (EIN)
95-4598928

## 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) | 112785 | 117410 |
| **(2)** Participant contributions | 1b(2) | 0 | 0 |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 0 |
| **(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) | 205287 | 228450 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 2909761 | 2002009 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(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) | 5077296 | 6056320 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 722559 | 1106082 |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(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 | 9027688 | 9510271 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | 0 | 0 |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | 0 | 0 |
| **j** Other liabilities | 1j | 0 | 0 |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 9027688 | 9510271 |

## 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) | 134577 | |
| **(B)** Participants | 2a(1)(B) | 387903 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 17897 | |
| **(2)** Noncash contributions | 2a(2) | 0 | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 540377 |
| **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) | 9511 | |
| **(F)** Other | 2b(1)(F) | 0 | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 9511 |
| **(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) | 160154 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 160154 |
| **(3)** Rents | 2b(3) | | 0 |
| **(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) | | 30499 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (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) | | 603443 |
| c Other income | 2c | | 67244 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1411228 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 903928 | |
| (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) | | 903928 |
| 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) | 23787 | |
| (3) Investment advisory and management fees | 2i(3) | 930 | |
| (4) Other | 2i(4) | 0 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 24717 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 928645 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 482583 |
| 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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

**(1)** Name: BARTLETT PRINGLE & WOLF **(2)** EIN: 95-2089835

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

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

## Part IV Compliance Questions

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

During the plan year:

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

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

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

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

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |

## Part V Trust Information (optional)

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

# 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

**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
CO ARCHITECTS RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
CO ARCHITECTS

**D** Employer Identification Number (EIN)
95-4598928

## 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): 84-1455663

**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 of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6** **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11** **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## 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):

# CO ARCHITECTS

# RETIREMENT SAVINGS PLAN

DECEMBER 31, 2012 AND 2011

FINANCIAL STATEMENTS




BARTLETT, PRINGLE & WOLF, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

# CO ARCHITECTS RETIREMENT SAVINGS PLAN

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BARTLETT, PRINGLE & WOLF, LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

# INDEPENDENT AUDITOR'S REPORT

**To the Administrative Committee of**
**CO Architects Retirement Savings Plan:**

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the CO Architects Retirement Savings Plan (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the years then ended, 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 audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## Basis for Disclaimer of Opinion

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



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**Disclaimer of Opinion**

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

**Other Matter**

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

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified or provided by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Bartlett, Pringle & Wolf, LLP

Santa Barbara, California
October 4, 2013

**CO ARCHITECTS RETIREMENT SAVINGS PLAN**
**STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS**
**December 31, 2012 and 2011**

## ASSETS

| | 2012 | 2011 |
|---|---|---|
| Investments at fair value: | | |
| Registered investment companies | $ 6,056,320 | $ 5,077,296 |
| Self-directed brokerage accounts | 1,106,082 | 722,559 |
| Common collective trust | 2,063,999 | 3,009,050 |
| Total investments at fair value | 9,226,401 | 8,808,905 |
| Receivables: | | |
| Employer contributions | 117,410 | 112,785 |
| Notes receivable from participants | 228,450 | 205,287 |
| Total receivables | 345,860 | 318,072 |
| Total assets | 9,572,261 | 9,126,977 |

## NET ASSETS

| | | |
|---|---|---|
| Net assets available for benefits at fair value | $ 9,572,261 | $ 9,126,977 |
| Adjustments from fair value to contract value for fully benefit-responsive investment contracts | (61,990) | (99,289) |
| Net assets available for benefits | $ 9,510,271 | $ 9,027,688 |

*See accompanying notes*

**CO ARCHITECTS RETIREMENT SAVINGS PLAN**
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
**For the years ended December 31, 2012 and 2011**

| | 2012 | 2011 |
|---|---|---|
| Additions to Net Assets Attributed to: | | |
| Investment income: | | |
| Income from registered investment companies: | | |
| Dividend income | $ 160,154 | $ 148,679 |
| Net appreciation (depreciation) of investments | 603,443 | (435,578) |
| Investment income from registered investment companies | 763,597 | (286,899) |
| Income from self-directed brokerage account mutual funds: | | |
| Interest and dividend income | 43,482 | 14,444 |
| Other income | 1,342 | - |
| Net appreciation (depreciation) of investments | 22,420 | (74,284) |
| Investment income from self-directed brokerage accounts | 67,244 | (59,840) |
| Income from common collective trust | 30,499 | 80,392 |
| Total investment income (loss) | 861,340 | (266,347) |
| Interest income from notes receivable from participants | 9,511 | 9,944 |
| Contributions: | | |
| Employer contributions | 134,577 | 126,846 |
| Participant contributions | 387,903 | 313,004 |
| Rollovers | 17,897 | 113,070 |
| Total contributions | 540,377 | 552,920 |
| Total additions | 1,411,228 | 296,517 |
| Deductions from Net Assets Attributed to: | | |
| Benefits paid to participants | 903,928 | 293,761 |
| Loans distributed | - | 10,229 |
| Trustee fees | 24,717 | 1,565 |
| Total deductions | 928,645 | 305,555 |
| Net increase (decrease) in plan assets | 482,583 | (9,038) |
| Net assets available for benefits, at beginning of year | 9,027,688 | 9,036,726 |
| Net assets available for benefits, at end of year | $ 9,510,271 | $ 9,027,688 |

*See accompanying notes*

## Note 1 - Description of Plan

The following brief description of the CO Architects Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

A) General

The Plan is a defined contribution plan covering all employees of CO Architects (the Company). Employees are eligible to participate in the Plan if they have completed six months of service and 500 hours. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, (ERISA).

The Plan allows for predecessor service credit of former Anshen & Allen Savings Plan employees for eligibility, vesting and plan allocations pursuant to the plan document.

Effective January 1, 2011, the Plan was amended and restated to conform to changes in law and regulations. The amendment also included a modified top-heavy vesting schedule that provided for employees to vest at a higher percentage in year three.

B) Contributions

Each year participants may contribute up to 100% of pretax annual compensation, as defined in the Plan, not to exceed $17,000 for calendar year 2012. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions of up to an additional $5,500. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Contributions are subject to non-discrimination rules as set forth in IRS code section 401(k).

The Company may elect to make discretionary safe harbor, matching, or profit sharing contributions. A participant must be employed with the Company on the last day of the Plan year to be eligible for that year's profit sharing contributions. During 2012, the Company made employer matching contributions of up to 5% of employee contributions. The Company also made a profit sharing contribution of up to 3% of participant plan compensation for non-key employees, less any matching contributions already made and forfeiture account re-allocation. During 2012 and 2011, employer matching contributions totaled $17,167 and $14,061, respectively, and employer profit sharing contributions totaled $117,410 and $112,785, respectively.

C) Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's nonelective safe harbor and profit sharing contributions and, (b) Plan earnings, and is charged with an allocation of administrative expenses. Administrative expenses are allocated based on 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.

**Note 1 - Description of Plan (Continued)**

D) Vesting

Participants are vested immediately in their contributions and the 3% nonelective safe harbor employer contribution plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of service. A participant is 100% vested after four years of credited service. Participants are immediately vested in the event of death, disability, or upon reaching age 65, with certain provisions for early retirement.

E) 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% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest rates that range from 3.25% to 10.5%.

F) Withdrawals and Payment of Benefits

The Plan includes several sets of provisions for withdrawal or payment of benefits relative to a participant’s age and circumstances, in compliance with provisions of the Internal Revenue Code. There are provisions for disability, death, hardship withdrawal, direct rollovers, lump sum benefit payments.

G) Forfeited Accounts

For the years ended December 31, 2012 and 2011, forfeited non-vested accounts totaled $3,317 and $28,678, respectively. These accounts will be used to pay future administrative expenses and reduce employer contributions. Also, in 2012, administrative expenses were offset by $22,277 and employer contributions were reduced by $13,676 from forfeited nonvested accounts.

**Note 2 - Summary of Significant Accounting Policies**

A) Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be 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 Plan invests in investment contracts through a collective trust. Contract value for the collective trust is based on the net asset value of the funds as reported by the plan trustee. The Statement of Net Assets Available for Benefits presents the fair value of the investments in the collective trusts as well as the adjustments of the investments in collective trusts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract basis.

**Note 2 - Summary of Significant Accounting Policies (Continued)**

B) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires that management make estimates and assumptions that affect the financial statements and accompanying notes. Actual results could differ from those estimates.

C) Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

D) Payment of Benefits

Benefits are recorded when paid.

E) Investment Valuation and Income Recognition

The Plan's 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 5 for discussion of fair value measurements. The Plan's interest in the collective trust is valued based on information from the audited financial statements of the collective trust at year end.

Purchases and sales of investments are recorded on a trade date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

F) Effects of New Accounting Pronouncements

In May 2011, the FASB issued ASU 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*, (ASU 2011-04). ASU 2011-04 amended ASC 820, Fair Value Measurements. This update changes certain fair value measurement principles and enhances the disclosure requirements particularly for Level 3 fair value measurements. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. The adoption of ASU 2011-04 did not have a material impact on these financial statements.

In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financials. The impact of adopting ASU 2012-04 on subsequent periods has not yet been determined.

**Note 3 - Risks and Uncertainties**

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

**Note 4 - Information Certified by the Trustee**

The Plan administrator has obtained certifications from the Trustee that information provided to the Plan administrator by the Trustee related to the following assets is complete and accurate. Accordingly, 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, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Putnam Fiduciary Trust Company, the Trustee of the Plan, except for comparing such information certified by the Trustee to information included in the Plan's financial statements and supplemental schedule.

The following table presents the investments in this Plan that were certified by Putnam Fiduciary Trust Company at December 31, 2012 and 2011. Single investments representing more than 5% of the Plan's net assets as of December 31, 2012 or 2011 are separately identified.

| | 2012 | 2011 |
|---|---|---|
| Investments held, at fair value: | | |
| Registered investment companies: | | |
| American Funds Europacific Growth | $ 983,532 | $ 919,806 |
| Fidelity Spartan 500 Index | 644,917 | 539,468 |
| Other registered investment companies | 4,427,871 | 3,618,022 |
| | 6,056,320 | 5,077,296 |
| Self-directed brokerage accounts, at fair value: | | |
| TDAM Money Market Portfolio Class A | - | 528,725 |
| Other investments in TD Ameritrade SDB Account | 1,106,082 | 193,834 |
| | 1,106,082 | 722,559 |
| Common collective trust, at contract value: | | |
| Putnam Stable Value Fund | 2,002,009 | 2,909,761 |
| Total investments | 9,164,411 | 8,709,616 |
| Notes receivable from participants | 228,450 | 205,287 |
| Total certified assets | $ 9,392,861 | $ 8,914,903 |

**Note 4 - Information Certified by the Trustee (Continued)**

Putnam Fiduciary Trust Company also certified to the completeness and accuracy of $656,362 of net appreciation in fair value of investments and $213,147 of interest and dividends related to the aforementioned assets for the year ended December 31, 2012.

During 2012 and 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

| | 2012 | 2011 |
|---|---|---|
| Registered investment companies | 603,443 | (435,578) |
| Self-directed brokerage accounts: | | |
| Mutual funds | 19,097 | (54,004) |
| Common stock/ETFs | 3,323 | (20,280) |
| Common collective trusts | 30,499 | 80,392 |
| | $ 656,362 | $ (429,470) |

**Note 5 - Fair Value Measurements**

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 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. 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 below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

**Note 5 - Fair Value Measurements (Continued)**

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

*Stable Value Fund common collective trust*: Valued using the NAV which is based on the fair value of the collective trust's underlying investments as reported by the audited financial statements of the trust at year end.

*Mutual funds*: Valued at the NAV of shares held by the Plan at year end. The NAV is a quoted price in an active market.

*Common stocks and exchange-traded funds (ETF)*: Valued at the closing price reported on the active market on which the individual securities are traded.

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

Changes in Fair Value Levels

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluate the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2012, there were no significant transfers in or out of Levels 1, 2, or 3.

**Note 5 - Fair Value Measurements (Continued)**

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011.

| | December 31, 2012 | | | |
|---|---|---|---|---|
| | Total Fair Value | Level 1 | Level 2 | Level 3 |
| Registered investment companies: | | | | |
| Mutual funds: | | | | |
| Asset allocation funds | $ 539,250 | $ 539,250 | $ - | $ - |
| International funds | 1,421,135 | 1,421,135 | | |
| Specialty funds | 621,243 | 621,243 | | |
| Small cap funds | 331,467 | 331,467 | | |
| Mid cap funds | 788,938 | 788,938 | | |
| Large cap funds | 1,452,637 | 1,452,637 | | |
| Balanced funds | 360,413 | 360,413 | | |
| Bond funds | 541,237 | 541,237 | | |
| Total registered investment companies | 6,056,320 | 6,056,320 | - | - |
| Self-directed brokerage accounts: | | | | |
| Mutual funds: | | | | |
| Money market funds | 1,142 | 1,142 | | |
| Bond funds | 982,702 | 982,702 | | |
| Common stocks/ETFs: | | | | |
| Real estate | 3,993 | 3,993 | | |
| Blend ETFs | 37,975 | 37,975 | | |
| Value ETFs | 80,270 | 80,270 | | |
| Total self-directed brokerage accounts | 1,106,082 | 1,106,082 | - | - |
| Common collective trust | 2,063,999 | | 2,063,999 | |
| | $ 9,226,401 | $ 7,162,402 | $ 2,063,999 | $ - |

**Note 5 - Fair Value Measurements (Continued)**

| | December 31, 2011 | | | |
|---|---|---|---|---|
| | Total Fair Value | Level 1 | Level 2 | Level 3 |
| Registered investment companies: | | | | |
| Mutual funds: | | | | |
| Asset allocation funds | $ 414,019 | $ 414,019 | $ - | $ - |
| International funds | 1,334,953 | 1,334,953 | | |
| Specialty funds | 569,345 | 569,345 | | |
| Small cap funds | 221,969 | 221,969 | | |
| Mid cap funds | 691,374 | 691,374 | | |
| Large cap funds | 1,147,919 | 1,147,919 | | |
| Balanced funds | 335,488 | 335,488 | | |
| Bond funds | 362,229 | 362,229 | | |
| Total registered investment companies | 5,077,296 | 5,077,296 | - | - |
| Self-directed brokerage accounts: | | | | |
| Mutual funds: | | | | |
| Money market funds | 528,725 | 528,725 | | |
| Bond funds | 126,319 | 126,319 | | |
| Common stocks/ETFs: | | | | |
| Real estate | 3,290 | 3,290 | | |
| Blend ETFs | 48,529 | 48,529 | | |
| Growth ETFs | 15,696 | 15,696 | | |
| Total self-directed brokerage accounts | 722,559 | 722,559 | - | - |
| Common collective trust | 3,009,050 | | 3,009,050 | |
| | $ 8,808,905 | $ 5,799,855 | $ 3,009,050 | $ - |

The following tables set forth additional disclosures of Plan's investments whose fair value is estimated using net asset per share (or its equivalent) as of December 31, 2012 and 2011:

| | **December 31, 2012** | | | |
|---|---|---|---|---|
| | Total Fair Value | Unfunded Commitment | Redemption Frequency | Redemption Notice Period |
| Stable Value Fund (a) | $ 2,063,999 | $ - | Immediate | None |
| | $ 2,063,999 | $ - | | |

**Note 5 - Fair Value Measurements (Continued)**

| | December 31, 2011 | | | |
|---|---|---|---|---|
| | Total Fair Value | Unfunded Commitment | Redemption Frequency | Redemption Notice Period |
| Stable Value Fund (a) | $ 3,009,050 | $ - | Immediate | None |
| | $ 3,009,050 | $ - | | |

(a) This category includes a stable value collective fund whose objective is to provide a competitive yield with minimal market-related risk through investing in a variety of guaranteed investment contracts, security-backed investment contracts, and money market instruments. The investment in this category can be redeemed daily at the current net asset value per share based on the fair value of the underlying assets. The fair value of the investment in this category has been estimated using the net asset value per share of the underlying investments.

**Note 6 - Related Party Transactions**

Certain Plan investments are shares of mutual funds managed by Putnam Fiduciary Trust Company. Putnam Fiduciary Trust Company is the Trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

**Note 7 - Plan Termination**

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

**Note 8 - Tax Status**

The Internal Revenue Service (IRS) has determined and informed the Company by letter dated March 31, 2008 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

**Note 8 - Tax Status (Continued)**

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 tax position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan is no longer subject to income tax examinations for years prior to 2009.

**Note 9 - Reportable Transaction**

On January 3, 2011, Plan investments in the amount of $8,734,201 and notes receivable from participants in the amount of $154,434 were transferred from Wystar Global Retirement Solutions to Putnam Investments, the new Plan Trustee. A subsequent transfer in the amount of $9,869 was received by Putnam Investments for investments that were unallocated at year end. Participant fund balances were mapped from investment fund options offered by Wystar Global Retirement Solutions to the new investment options offered by Putnam Investments. From January 3, 2011 forward, Plan participants are required to select investment options offered by Putnam Investments and the self-directed brokerage option through TD Ameritrade.

**Note 10 - Reconciliation of Financial Statements to Schedule H of Form 5500**

The following are reconciliations of individual line items of the Statement of Net Assets Available for Benefits per the financial statements at December 31, 2012 to Form 5500:

| | | |
|---|---|---|
| Value of interest in common/collective trusts per the 5500 | $ | 2,002,009 |
| Adjustment from contract value to fair value | | 61,990 |
| Investment in common collective trusts per the financial statements | $ | 2,063,999 |
| | | |
| Total assets per the 5500 | $ | 9,510,271 |
| Adjustment from contract value to fair value | | 61,990 |
| Total assets per the financial statements | $ | 9,572,261 |

**Note 10 - Reconciliation of Financial Statements to Schedule H of Form 5500 (Continued)**

The following are reconciliations of individual line items of the Statement of Net Assets Available for Benefits per the financial statements at December 31, 2011 to Form 5500:

| | | |
|---|---|---|
| Value of interest in common/collective trusts per the 5500 | $ | 2,909,761 |
| Adjustment from contract value to fair value | | 99,289 |
| Investment in common collective trusts per the financial statements | $ | 3,009,050 |
| Total assets per the 5500 | $ | 9,027,688 |
| Adjustment from contract value to fair value | | 99,289 |
| Total assets per the financial statements | $ | 9,126,977 |

The following are reconciliations of individual line items of the Statement of Changes in Net Assets Available for Benefits per the financial statement to the Form 5500 as of December 31, 2011:

| | | |
|---|---|---|
| Registered investment companies dividends per the financial statements | $ | 148,679 |
| Self-directed brokerage account interest and dividends per the financial statements | | 14,444 |
| Registered investment company dividends per the 5500 | $ | 163,123 |
| Net depreciation from registered investment companies per the financial statements | $ | (435,578) |
| Net depreciation from self-directed brokerage account | | (74,284) |
| Net investment loss from registered investment companies per the 5500 | $ | (509,862) |

**Note 11 - Subsequent Events**

In January 2013, the Plan document was amended and restated in its entirety, effective January 1, 2013. The amendment revised eligible compensation to exclude overtime and also revised allocation of forfeitures to be used to offset safe harbor contributions and plan expenses.

Subsequent events have been evaluated through O
ctober 4, 2013, the date that the financial statements were available to be issued**.**

# Supplemental Schedule

**CO ARCHITECTS RETIREMENT SAVINGS PLAN**
**SUPPLEMENTAL SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES**
**Employer I.D. #: 95-4598928 Plan #: 001**
**December 31, 2012**

| | (a) (b) Identity of issue | (c) Description of Investment | (e) Current Value |
|---|---|---|---|
| | Alliancebernstein Global Bond I | Mutual Funds | $ 10,202 |
| | American Funds American Balanced Fund R5 | Mutual Funds | 360,412 |
| | American Funds Europacific Growth FD R5 | Mutual Funds | 983,532 |
| | Blackrock GNMA Instl | Mutual Funds | 32,614 |
| | Blackrock Natural Resources I | Mutual Funds | 315,392 |
| | Blackrock Small Cap Grth Equity Instl | Mutual Funds | 57,648 |
| | Columbia Mid Cap Index Fund Z | Mutual Funds | 401,784 |
| | DFA Emerging Markets I | Mutual Funds | 437,606 |
| | Federated Instl High Yield Bond Instl | Mutual Funds | 86,152 |
| | Fidelity Spartan 500 Index Inv | Mutual Funds | 644,917 |
| | Fidelity Spartan Total Market Index Inv | Mutual Funds | 461,102 |
| | Goldman Sachs Growth Opportunities - I | Mutual Funds | 62,954 |
| | Oppenheimer International Bond Y | Mutual Funds | 10,228 |
| | Perkins Small Cap Value I | Mutual Funds | 592 |
| | Pimco Emerging Markets Bond Instl | Mutual Funds | 28,875 |
| | Pimco Real Return Bond Fund - Inst | Mutual Funds | 373,164 |
| * | Putnam Voyager Y | Mutual Funds | 61,931 |
| | Vanguard Reit Index Fund | Mutual Funds | 305,851 |
| | Vanguard Selected Value Fund Inv | Mutual Funds | 324,200 |
| | Vanguard Small-Cap Index Fund - Inv | Mutual Funds | 273,227 |
| | Vanguard Target Retirement 2015 Fund | Mutual Funds | 253,498 |
| | Vanguard Target Retirement 2020 Fund | Mutual Funds | 34,620 |
| | Vanguard Target Retirement 2025 Fund | Mutual Funds | 10,568 |
| | Vanguard Target Retirement 2030 Fund | Mutual Funds | 137,282 |
| | Vanguard Target Retirement 2035 Fund | Mutual Funds | 58,536 |
| | Vanguard Target Retiremnet 2040 Fund | Mutual Funds | 32,688 |
| | Vanguard Target Retirement 2045 Fund | Mutual Funds | 6,549 |
| | Vanguard Target Retirement 2050 Fund | Mutual Funds | 5,509 |
| | Vanguard Value Index Signal | Mutual Funds | 284,687 |
| | TD Ameritrade SDB Account | Self Directed Brokerage Account | 1,106,082 |
| * | Putnam Stable Value Fund | Stable Value Funds | 2,002,009 |
| | | | 9,164,411 |
| * | Participant Loans | Loans: interest rate 3.25%-10.5% | 228,450 |
| | Total | | $ 9,392,861 |

* Exempt party in interest transaction

# ASSETS HELD FOR INVESTMENT PURPOSES



## CO Architects Retirement Savings Plan
## 01-JAN-12 to 31-DEC-12



| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS | CURRENT VALUE |
|---|---|---|---|---|
| 1VTXVX | | | 238,161.71 | 253,498.09 |
| 1VTWNX | | | 33,394.97 | 34,620.30 |
| 1VTTVX | | | 10,597.55 | 10,567.55 |
| 1VTHRX | | | 133,163.11 | 137,281.61 |
| 1VTTHX | | | 56,308.07 | 58,536.44 |
| 1VFORX | | | 31,853.44 | 32,688.04 |
| 1VTIVX | | | 6,310.61 | 6,548.87 |
| 1VFIFX | | | 4,890.34 | 5,508.51 |
| 1RERFX | | | 978,460.36 | 983,532.48 |
| 1DFEMX | | | 475,028.49 | 437,606.45 |
| 1MAGRX | | | 344,612.81 | 315,391.54 |
| 1VGSIX | | | 271,736.31 | 305,850.64 |
| 1PSGIX | | | 62,667.57 | 57,647.65 |
| 1JSCOX1 | | | 593.08 | 591.92 |
| 1VG-SCS | | | 250,162.64 | 273,226.51 |
| 1NMPAX | | | 396,277.61 | 401,784.04 |
| 1GGOIX | | | 65,296.15 | 62,953.68 |
| 1VASVX | | | 300,218.44 | 324,199.55 |
| 1PVYYX | | | 63,593.86 | 61,930.68 |
| 1FUSEX | | | 581,547.69 | 644,916.93 |
| 1FSTMX | | | 417,054.61 | 461,102.15 |
| 1VVISX | | | 262,274.59 | 284,686.96 |
| 1RLBFX | | | 323,357.95 | 360,413.34 |
| 1ANAIX | | | 10,167.76 | 10,202.59 |
| 1BGNIX | | | 33,386.69 | 32,614.84 |
| 1FIHBX | | | 84,854.45 | 86,151.79 |
| 1OIBYX | | | 10,167.05 | 10,228.43 |
| 1PEBIX | | | 26,334.59 | 28,874.62 |
| 1PRRIX | | | 353,207.61 | 373,164.45 |
| 1PCS100 | | | 1,998,691.87 | 1,998,691.87 |
| 1SDBTDA | | | 1,106,082.21 | 1,106,082.21 |
| | | | **8,930,454.19** | **9,161,094.73** |
| PARTICIPANT LOANS | VARIOUS | 3.250-8.000 | 228,413.92 | 228,449.77 |
| FORFEITURES | | | 3,316.91 | 3,316.91 |

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 95-4598928 Plan 001

# ASSETS HELD FOR INVESTMENT PURPOSES



## CO Architects Retirement Savings Plan
## 01-JAN-12 to 31-DEC-12



| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS | CURRENT VALUE |
|---|---|---|---|---|

LEGEND

INVESTMENT OPTION:

| | | | |
|---|---|---|---|
| 1VTXVX | Vanguard Target Retirement 2015 Inv | 1VTWNX | Vanguard Target Retirement 2020 Inv |
| 1VTTVX | Vanguard Target Retirement 2025 Inv | 1VTHRX | Vanguard Target Retirement 2030 Inv |
| 1VTTHX | Vanguard Target Retirement 2035 Inv | 1VFORX | Vanguard Target Retirement 2040 Inv |
| 1VTIVX | Vanguard Target Retirement 2045 Inv | 1VFIFX | Vanguard Target Retirement 2050 Inv |
| 1RERFX | American Funds EuroPacific Gr R5 | 1DFEMX | DFA Emerging Markets I |
| 1MAGRX | BlackRock Natural Resources I | 1VGSIX | Vanguard REIT Index Inv |
| 1PSGIX | BlackRock Small Cap Growth Equity Instl | 1JSCOX1 | Perkins Small Cap Value I |
| 1VG-SCS | Vanguard Small-Cap Index Fund - Inv | 1NMPAX | Columbia Mid Cap Index Fund Z |
| 1GGOIX | Goldman Sachs Growth Opportunities I | 1VASVX | Vanguard Selected Value Inv |
| 1PVYYX | Putnam Voyager Y | 1FUSEX | Fidelity Spartan 500 Index Inv |
| 1FSTMX | Fidelity Spartan Total Market Index Inv | 1VVISX | Vanguard Value Index Signal |
| 1RLBFX | American Funds American Balanced R5 | 1ANAIX | AllianceBernstein Global Bond I |
| 1BGNIX | BlackRock GNMA Instl | 1FIHBX | Federated Instl High Yield Bond Instl |
| 1OIBYX | Oppenheimer International Bond Y | 1PEBIX | PIMCO Emerging Markets Bond Instl |
| 1PRRIX | PIMCO Real Return Instl | 1PCS100 | Putnam Stable Value Fund |
| 1SDBTDA | TD Ameritrade SDB | | |

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year