

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

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	<u>TWIN OAKS JUVENILE DEVELOPMENT, INC 401(K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
		1c Effective date of plan	<u>01/01/1998</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<u>TWIN OAKS JUVENILE DEVELOPMENT, INC</u>		
		2b Employer Identification Number (EIN)	<u>59-3512790</u>
		2c Sponsor's telephone number	<u>850-643-1090</u>
		2d Business code (see instructions)	<u>624100</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2013	DONALD B. READ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2013	DONALD B. READ
	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)
<u>CARR RIGGS & INGRAM, LLC</u> <u>1713 MAHAN DRIVE</u> <u>TALLHASSEE, FL 32308</u>			<u>850-878-8777</u>

3a Plan administrator's name and address ☒ 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		5 135
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	95
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	36
d Subtotal. Add lines 6a , 6b , and 6c	6d	131
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	131
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	131
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: 2E 2F 2G 2J 2K 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) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☐ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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 <u>TWIN OAKS JUVENILE DEVELOPMENT, INC 401(K) PROFIT SHARING 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>TWIN OAKS JUVENILE DEVELOPMENT, INC</u>	D Employer Identification Number (EIN) <u>59-3512790</u>	

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

(a) Name of insurance carrier

MUTUAL OF AMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
<u>13-1614399</u>	<u>88668</u>	<u>056883-A</u>	<u>0</u>	<u>01/01/2012</u>	<u>11/30/2012</u>

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
<u>0</u>	<u>141</u>

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

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

JEANNE E. TYRE
3000 BAYPORT DRIVE, SUITE 950
TAMPA, FL 33607

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	<u>51</u>	<u>FEES</u>	<u>3</u>

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

DAVID CAPORALI
3000 BAYPORT DRIVE, SUITE 950
TAMPA, FL 33607

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	<u>26</u>	<u>FEES</u>	<u>3</u>

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

ERIC J. SWEARINGEN

3000 BAYPORT DRIVE, SUITE 950
TAMPA, FL 33607

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	26	FEES	3

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

PAUL E SCHOBERT

3000 BAYPORT DRIVE, SUITE 950
TAMPA, FL 33607

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	21	FEES	3

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

DUSTIN PRICE

3000 BAYPORT DRIVE, SUITE 950
TAMPA, FL 33607

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	11	FEES	3

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

TED JOHNSON

3000 BAYPORT DRIVE, SUITE 950
TAMPA, FL 33607

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	6	FEES	3

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. 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	364453
c Additions: (1) Contributions deposited during the year	7c(1)	35936
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	5001
(4) Transferred from separate account	7c(4)	26271
(5) Other (specify below)	7c(5)	19714
▶ FORFEITURES, LOAN PRIN & INT.		
(6) Total additions	7c(6)	86922
d Total of balance and additions (add lines 7b and 7c(6))	7d	451375
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	411569
(2) Administration charge made by carrier	7e(2)	1009
(3) Transferred to separate account	7e(3)	0
(4) Other (specify below)	7e(4)	38797
▶ FIN. ADJUSTMENT, FORFEITURES, LOANS		
(5) Total deductions	7e(5)	451375
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
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)	
(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)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
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>TWIN OAKS JUVENILE DEVELOPMENT, INC 401(K) PROFIT SHARING 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>TWIN OAKS JUVENILE DEVELOPMENT, INC</u>	D Employer Identification Number (EIN) <u>59-3512790</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

<u>FIDELITY MANAGEMENT & RESEARCH COMP</u>	<u>82 DEVONSHIRE STREET</u> <u>BOSTON, MA 02109</u>
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(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

<u>THE VANGUARD GROUP</u>	<u>PO BOX 2600</u> <u>VALLEY FORGE, PA 18482</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>DEUTSCHE ASSET MANAGEMENT</u>	<u>222 SOUTH RIVERSIDE PLAZA</u> <u>CHICAGO, IL 60606</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>OPPENHEIMER FUNDS, INC.</u>	<u>PO BOX 5270</u> <u>DENVER, CO 80217</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

AMERICAN CENTURY INVESTMENT MANAGEM

PO BOX 419786
KANSAS CITY, MO 64141

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

CALVERT ASSET MANAGEMENT COMPANY

4550 MONTGOMERY AVENUE, SUITE 1000N
BETHESDA, MD 20814

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

ALLIANCEBERNSTEIN, LP

13-4064930

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

ALLIANZ GLOBAL INVESTORS DISTRIBTOR

1345 AVENUE OF THE AMERICAS
NEW YORK, NY 10105

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

DELAWARE INVESTMENTS

2005 MARKET STREET
PHILADELPHIA, PA 19103

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

FRED ALGER & COMPANY, INC

13-2510833

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

HARTFORD INVESTMENT FINANCIAL SERVI

201 HOPMEADOW STREET
SIMSBURY, CT 06089

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

INVESCO DISTRIBUTORS, INC.

74-1894784

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

JP MORGAN INVESTMENT MANAGEMENT

13-3200244

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

JANUS DISTRIBUTORS

151 DETROIT STREET
DENVER, CO 80206

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

PUTNAM RETAIL MANAGEMENT

ONE POST OFFICE SQUARE
BOSTON, MA 02109

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

TOCQUEVILLE

615 EAST MICHIGAN STREET, 3RD FLOOR
MILWAUKEE, WI 53202

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

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

(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)

MUTUAL OF AMERICA LIFE INS. CO

320 PARK AVENUE
NEW YORK, NY 10022

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 15 37 65	INSURANCE CARRIER	4866	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ADP

22-1467904

(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?
15 50 64 37	RECORDKEEPER	1858	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

STATE STREET CORPORATION

04-1867445

(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?
21 99	DIRECTED TRUSTEE/CUSTODIAN	0	Yes ☒ No ☐	Yes ☒ No ☐	500	Yes ☒ No ☐

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

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

ADP BROKER-DEALER

22-3319984

(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?
60 59 63 49 99	RECORD KEEPER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

(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
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation ALLIANCE BERNSTEIN LP 13-4064930 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER (b) Service Codes (see instructions) 63 60 59 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation ALLIANZ GLOBAL INVESTORS 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER (b) Service Codes (see instructions) 63 60 59 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation DELAWARE INVESTMENTS 2005 MARKET STREET PHILADELPHIA, PA 19103 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		

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
ADP BROKER-DEALER	60 59	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.	
FRED ALGER & COMPANY, INC 13-2510833	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	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.	
HARTFORD INVESTMENT FINANCIA 201 HOPMEADOW STREET SIMSBURY, CT 06089	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59 99	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.	
INVESCO DISTRIBUTORS 74-1894784	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	

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
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation JP MORGAN INVESTMENT MGMT 13-3200244 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER (b) Service Codes (see instructions) 63 60 59 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation JANUS DISTRIBUTORS 151 DETROIT STREET DENVER, CO 80206 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER (b) Service Codes (see instructions) 63 60 59 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation PUTNAM RETAIL MANAGEMENT ONE POST OFFICE SQUARE BOSTON, MA 02109 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		

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
ADP BROKER-DEALER	99	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.	
STATE STREET CORPORATION 04-1867445	ANNUAL RATE 0.00630 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00550 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00670 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	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.	
T ROWE PRICE 100 EAST PRATT STREET BALTIMORE, MD 21202	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	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.	
TOCQUEVILLE 615 EAST MICHIGAN STREET, 3RD FLOOR MILWAUKEE, WI 53202	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan TWIN OAKS JUVENILE DEVELOPMENT, INC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 TWIN OAKS JUVENILE DEVELOPMENT, INC	D Employer Identification Number (EIN) 59-3512790	

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)	1136	
	(2) Participant contributions	1b(2)	5288	
	(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)	119097	259229
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1480240	1895605
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	364453	
	(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	1970214	2154834

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1970214	2154834
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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)	28566	
(B) Participants	2a(1)(B)	130897	
(C) Others (including rollovers)	2a(1)(C)	5371	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		164834
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)	5508	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5508
(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)	26309	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		26309
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	11850	
(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)		11850
(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		173291
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		381792

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	193569	
(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)		193569
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)	3603	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		3603
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		197172

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		184620
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: CARR, RIGGS & INGRAM, LLC

(2) EIN: 72-1396621

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

5b(1) Name of plan(s)

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

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan**

Financial Statements

December 31, 2012 and 2011

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan
Table of Contents
December 31, 2012 and 2011**

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INDEPENDENT AUDITORS' REPORT

To the Trustees
Twin Oaks Juvenile Development, Inc.
Hosford, Florida

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Twin Oaks Juvenile Development, Inc.'s Safe-Harbor 401(k) Profit Sharing Plan, which comprise the statements 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 year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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 8, which was certified by the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2012 and 2011, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Basis of Accounting

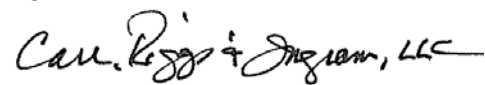
As described in Note 2 to the financial statements, the Plan's basis of accounting is the accrual method.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year), which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

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



October 15, 2013

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits**

<i>Years ended December 31,</i>	2012	2011
Assets		
Investments at fair value	\$ 1,895,605	\$ 1,844,693
Receivables		
Employer contributions	-	1,136
Employee contributions	-	5,288
Notes receivable from participants	259,229	119,097
Total receivables	259,229	125,521
Net assets available for benefits	\$ 2,154,834	\$ 1,970,214

See accompanying notes to the financial statements.

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits**

<i>Year ended December 31,</i>	2012
Additions	
Contributions	
Employer contributions	\$ 28,567
Employee contributions	130,897
Rollover	5,371
Total contributions	164,835
Investment income	
Dividends	26,309
Net appreciation in fair value of investments	185,140
Total investment income	211,449
Interest earned on loans to participants	5,508
Total additions	381,792
Deductions	
Distributions to participants	184,476
Deemed distributions	9,092
Administrative expense	3,604
Total deductions	197,172
Net increase	184,620
Net assets available for benefits at beginning of year	1,970,214
Net assets available for benefits at end of year	\$ 2,154,834

See accompanying notes to the financial statements

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan
Notes to Financial Statements**

NOTE 1 – PLAN DESCRIPTION

General

The Twin Oaks Juvenile Development, Inc.'s Safe-Harbor 401(k) Profit Sharing Plan (the Plan) was adopted on January 1, 1998. The Plan was amended April 25, 2006, with amendments effective December 31, 2001. The following description provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering all full-time employees of Twin Oaks Juvenile Development, Inc. (the Company) who have one year of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). During 2012, the Plan trustee changed from Mutual of America Trust Company to State Street Bank and Trust Company.

Contributions

Each year, participants may contribute up to the maximum allowed by IRC 404 and 415 on pretax compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified plans. The Company matches participant contributions to a maximum combined amount of the lesser of 25% of employee contribution or 1.5% of compensation received. Amounts contributed by highly compensated employees in excess of the allowable amount, as determined by year-end non-discrimination testing, are required to be refunded. When applicable, these amounts are shown as corrective distributions on the Statements of Changes in Net Assets Available for Benefits.

Participant Accounts

Each participant's account is credited with the participant's contributions, the employer's matching contribution and an allocation of the Plan's earnings and is charged with an allocation of administrative expenses. Allocations are based on a weighted average of ending participant 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.

Investment Accounts

All investment accounts are participant-directed.

Vesting

Participants are immediately vested in their contribution plus actual earnings thereon. Vesting in the Company's matching contribution portion of their accounts plus actual earnings thereon is based on the participant's vesting years of service. A year of vesting service represents a plan year in which at least 1,000 hours were worked. Employees vest in 50% of matching contributions after their second vesting year of service, and vest in the remaining balance after their third year of vesting service.

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan
Notes to Financial Statements**

NOTE 1 – PLAN DESCRIPTION (CONTINUED)

Payment of Benefits

On termination of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account.

Forfeited Accounts

Forfeited amounts of non-vested employer contributions will be used first to pay plan expenses with any remainder to reduce employer matching contributions. Forfeited non-vested portions will be held in the participant's account until a five year break in service occurs. Forfeited nonvested contributions totaled \$-0- for the year ended December 31, 2012.

Notes Receivable from Participants

Plan participants may borrow up to 50% of their total 401(k) vested account balances. The 401(k) vested account balance consists of participant before-tax contributions, any transferred assets from another plan, and the vested portions of company matching and discretionary contributions. The minimum loan is \$1,000 and the maximum loan amount is the lesser of one-half of the participant's vested account balance or \$50,000 reduced by the highest outstanding loan balance in the participant's account in the prior twelve-month period. During 2012, loan defaults totaled \$-0-.

Expenses

The Plan pays investment fees. The Company pays expenses associated with administering the Plan.

Subsequent Events

Management has considered subsequent events through the date of the independent auditors' report.

NOTE 2 – ACCOUNTING POLICIES AND INFORMATION

Basis of Accounting

The financial statements of the Plan are prepared on the accrual method of accounting.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from estimated amounts.

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan
Notes to Financial Statements**

NOTE 2 – ACCOUNTING POLICIES AND INFORMATION (CONTINUED)

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. If available, quoted market prices are used to value investments. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Risks and Uncertainties

The Plan provides for various investment options in certain mutual funds. These 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 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 statement of net assets available for benefits.

Notes Receivable from Participants

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

Subsequent Events

Subsequent events have been evaluated through the date of the Independent Auditors' Report.

NOTE 3 – PLAN TERMINATION

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

NOTE 4 – INVESTMENTS

Investments consisted of the following:

<i>December 31,</i>	2012	2011
Investment contracts	\$ -	\$ 390,338
Common collective trust	456,610	-
Mutual funds	1,438,995	1,454,355
Total investments	\$ 1,895,605	\$ 1,844,693

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan
Notes to Financial Statements**

NOTE 4 – INVESTMENTS (CONTINUED)

The following presents investments that represent 5% or more of the Plan's net assets at year end.

<i>December 31,</i>	2012
T Rowe Price Retirement 2030	\$ 113,045
T Rowe Price Retirement 2020	271,541
Putnam Asset Allocation Growth	177,383
Putnam Asset Allocation Balanced	122,995
T Rowe Price Retirement 2025	245,935

The Plan's investments (including investments bought, sold, and held during the year) appreciated as follows:

<i>Year ended December 31,</i>	2012
Mutual funds	\$ 176,748
Investment contracts	5,001
Common collection trusts	3,391
Total	\$ 185,140

NOTE 5 – FAIR VALUE MEASUREMENTS

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

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

Level 2 – Inputs to the valuation methodology include

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

**Twin Oaks Juvenile Development, Inc.'s
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Notes to Financial Statements**

NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

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

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

The asset 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.

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 and 2011.

Investment contracts: Valued at contract value. Contract value approximates fair value.

Separate accounts: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Common collective trust: Valued at the closing market price reported in the active market on which the underlying investments are traded.

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

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

<i>December 31, 2012</i>	Level 1	Level 2	Level 3	Total
<i>Separate Accounts</i>				
Balanced/asset allocation	\$ 768,424	\$ -	\$ -	\$ 768,424
Fixed income	18,298	-	-	18,298
International equity	55,801	-	-	55,801
Large U.S. equity	405,958	-	-	405,958
Small U.S. equity	190,514	-	-	190,514
Total separate accounts	1,438,995	-	-	1,438,995
<i>Common collective trust</i>	-	456,610	-	456,610
Total investments	\$ 1,438,995	\$ 456,610	\$ -	\$ 1,895,605

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan
Notes to Financial Statements**

NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth, by level within the fair value hierarchy, the plan's investments at fair value as of December 31, 2011:

<i>December 31, 2011</i>	Level 1	Level 2	Level 3	Total
<i>Investment contracts</i>				
Short-term fixed income	\$ -	\$ 364,453	\$ -	\$ 364,453
Total investment contracts	-	364,453	-	364,453
<i>Separate Accounts</i>				
Balanced/asset allocation	828,402	-	-	828,402
Fixed income	30,895	-	-	30,895
International equity	81,907	-	-	81,907
Large U.S. equity	195,641	-	-	195,641
Small U.S. equity	343,395	-	-	343,395
Total separate accounts	1,480,240	-	-	1,480,240
Total investments	\$ 1,480,240	\$ 364,453	\$ -	\$ 1,844,693

No investments in level 3 assets were held during the year ended December 31, 2012.

NOTE 6 – TAX STATUS

The Internal Revenue Service has determined and informed Mutual of America that the prototype plan and related trust are designed in accordance with applicable sections of the Internal Revenue code. However, the Company has not received a determination letter with respect to plan qualification for this specific plan. Management believes that the Plan has been designed and is being operated in such a way as to be qualified under Section 401 of the Internal Revenue code.

NOTE 7 – RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by State Street Bank and Trust Company. State Street Bank and Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA. Fees paid by the Plan for the investment management services are netted against net appreciation in fair value of investments.

NOTE 8 – INFORMATION CERTIFIED BY TRUSTEE

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the

**Twin Oaks Juvenile Development, Inc.'s
Safe-Harbor 401(k) Profit Sharing Plan
Notes to Financial Statements**

NOTE 8 – INFORMATION CERTIFIED BY TRUSTEE (CONTINUED)

information certified by Mutual of America and State Street Bank and Trust Company, except for comparing such information certified by the Trustee to information included in the Plan's financial statements and supplemental schedule.

Mutual of America also certified to the completeness and accuracy of \$168,582 of net appreciation in fair value of investments, and \$4,168 of interest and dividends related to the investments for the year ended December 31, 2012.

State Street Bank and Trust Company also certified to the completeness and accuracy of \$16,558 of net appreciation in fair value of investments and \$27,649 of interest and dividends related to investments for the year ended December 31, 2012.

Supplementary Information

Twin Oaks Juvenile Development, Inc.'s Safe-Harbor 401(k) Profit Sharing Plan

EIN: 59-1683951

Form 5500, Schedule H, Part IV, Line 4f

Schedule of Assets (Held at End of Year)

December 31, 2012

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(c) (d) Cost	(e) Current value
Invesco	Stable Asset Fund	NA	\$ 300,306
State Street Global Advisors	U.S. Bond Index Securities Lending Series Fund - Class VIII	NA	32
State Street Global Advisors	S&P 500 Index Securities Lending Series Fund - Class IX	NA	82,560
State Street Global Advisors	S&P MidCap Index Non-Lending Series Fund - Class J	NA	73,712
Alger	Capital Appreciation Institutional Fund - Class I	NA	72,073
Alliance Bernstein	Small Cap Growth Portfolio - Class A	NA	85,314
Delafield	Delafield Fund, Inc.	NA	19,297
Delaware	Small Cap Value Fund - Class A	NA	31,233
Invesco	Comstock Fund - Class A	NA	13,859
Invesco	Equity and Income Fund - Class A	NA	75,026
Janus	Enterprise Fund - Class S	NA	54,670
JP Morgan	U.S. Equity Fund - Class A	NA	63,763
PIMCO	Investment Grade Corporate Bond Fund - Class A	NA	18,298
PIMCO	Total Return Fund - Class A	NA	11,111
Putnam	Dynamic Asset Allocation Conservative Fund - Class A	NA	3,854
Putnam	Dynamic Asset Allocation Balanced Fund - Class A	NA	122,995
Putnam	Dynamic Asset Allocation Growth Fund - Class A	NA	177,383
T. Rowe Price	Retirement Income Fund - Class R	NA	30
T. Rowe Price	Retirement 2010 Fund - Class R	NA	456
T. Rowe Price	Retirement 2015 Fund - Class R	NA	361
T. Rowe Price	Retirement 2020 Fund - Class R	NA	271,541
T. Rowe Price	Retirement 2025 Fund - Class R	NA	245,935
T. Rowe Price	Retirement 2030 Fund - Class R	NA	113,045
T. Rowe Price	Retirement 2035 Fund - Class R	NA	3,193
T. Rowe Price	Retirement 2040 Fund - Class R	NA	3,878
T. Rowe Price	Retirement 2045 Fund - Class R	NA	6,224
T. Rowe Price	Retirement 2050 Fund - Class R	NA	766
The Hartford	International Opportunities Fund - Class R4	NA	44,690
		NA	\$ 1,895,605

See Independent Auditors' Report.

Twin Oaks Juvenile Development, Inc.'s Safe-Harbor 401(k) Profit Sharing Plan

EIN: 59-1683951

Form 5500, Schedule H, Part IV, Line 4f

Schedule of Assets (Held at End of Year)

December 31, 2012

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	Invesco	Stable Asset Fund	NA	\$ 300,306
	State Street Global Advisors	U.S. Bond Index Securities Lending Series Fund - Class VIII	NA	32
	State Street Global Advisors	S&P 500 Index Securities Lending Series Fund - Class IX	NA	82,560
	State Street Global Advisors	S&P MidCap Index Non-Lending Series Fund - Class J	NA	73,712
	Alger	Capital Appreciation Institutional Fund - Class I	NA	72,073
	Alliance Bernstein	Small Cap Growth Portfolio - Class A	NA	85,314
	Delafield	Delafield Fund, Inc.	NA	19,297
	Delaware	Small Cap Value Fund - Class A	NA	31,233
	Invesco	Comstock Fund - Class A	NA	13,859
	Invesco	Equity and Income Fund - Class A	NA	75,026
	Janus	Enterprise Fund - Class S	NA	54,670
	JP Morgan	U.S. Equity Fund - Class A	NA	63,763
	PIMCO	Investment Grade Corporate Bond Fund - Class A	NA	18,298
	PIMCO	Total Return Fund - Class A	NA	11,111
	Putnam	Dynamic Asset Allocation Conservative Fund - Class A	NA	3,854
	Putnam	Dynamic Asset Allocation Balanced Fund - Class A	NA	122,995
	Putnam	Dynamic Asset Allocation Growth Fund - Class A	NA	177,383
	T. Rowe Price	Retirement Income Fund - Class R	NA	30
	T. Rowe Price	Retirement 2010 Fund - Class R	NA	456
	T. Rowe Price	Retirement 2015 Fund - Class R	NA	361
	T. Rowe Price	Retirement 2020 Fund - Class R	NA	271,541
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	T. Rowe Price	Retirement 2050 Fund - Class R	NA	766
	The Hartford	International Opportunities Fund - Class R4	NA	44,690
			NA	\$ 1,895,605

See Independent Auditors' Report.