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

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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
KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1989

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

KAUFMAN, ROSSIN & CO., P.A.

2699 SOUTH BAYSHORE DRIVE
MIAMI, FL 33133

2b Employer Identification Number (EIN)
59-1818353

2c Sponsor's telephone number
305-858-5600

2d Business code (see instructions)
541211

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.	10/11/2012	SUZANNE DELGADO
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
KAUFMAN, ROSSIN & CO., P.A.

2699 SOUTH BAYSHORE DRIVE
MIAMI, FL 33133

3b Administrator's EIN
59-1818353

3c Administrator's telephone number
305-858-5600

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**	276
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**	300
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	28
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	328
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	328
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	246
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 Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic 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)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**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 Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2011** **This Form is Open to Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KAUFMAN, ROSSIN & CO., P.A.

D Employer Identification Number (EIN)
59-1818353

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)

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(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 52 59 60 62 63 72	RECORDKEEPER	5025	Yes [X] No [ ]	Yes [X] 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 [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

(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

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(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

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KAUFMAN, ROSSIN & CO., P.A.

D Employer Identification Number (EIN)
59-1818353

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3247893	2964299
(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)	572730	550107
(9) Value of interest in common/collective trusts	1c(9)	0	0
(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)	15604108	16430687
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(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)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	19424731	19945093
	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 through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	19424731	19945093

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)	0	
	(B) Participants	2a(1)(B)	1506730	
	(C) Others (including rollovers)	2a(1)(C)	176522	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1683252
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	86	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	32980	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		33066
	(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)	452658	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		452658
	(3) Rents	2b(3)		
	(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

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(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)		-1419899
c Other income	2c		1698
d Total income. Add all **income** amounts in column (b) and enter total	2d		750775
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	164439	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		164439
f Corrective distributions (see instructions)	2f		49141
g Certain deemed distributions of participant loans (see instructions)	2g		11808
h Interest expense	2h		0
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)	5025	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		5025
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		230413
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		520362
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: JAMES MOORE & COMPANY, P.L. (2) EIN: 59-3204548

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 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	
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)

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

2011

This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KAUFMAN, ROSSIN & CO., P.A.

D Employer Identification Number (EIN)
59-1818353

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): 94-1687665

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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST

FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
AND FOR THE YEAR ENDED DECEMBER 31, 2011

SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2011

KAUFMAN, ROSSIN & CO., P.A.
PROFIT SHARING PLAN & TRUST
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DECEMBER 31, 2011 AND 2010

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JAMES MOORE & CO., P.L.
CERTIFIED PUBLIC ACCOUNTANTS

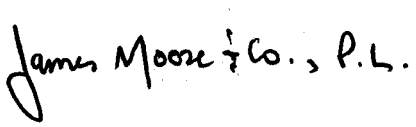
INDEPENDENT AUDITORS' REPORT

To the Plan Sponsor,
Kaufman, Rossin & Co., P.A. Profit Sharing Plan & Trust:

We were engaged to audit the financial statements of Kaufman, Rossin & Co., P.A. Profit Sharing Plan & Trust as of December 31, 2011 and 2010, and for the year ended December 31, 2011, and the supplemental schedule as of and for the year ended December 31, 2011, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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 3, which was certified by Bank of America, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. 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, 2011 and 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The supplemental schedule is presented for purposes 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 Disclosures under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, 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.



Tallahassee, Florida
October 9, 2012

KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011 AND 2010

	2011	2010
Assets		
Investments, at fair value:		
Money market funds	$ 2,964,299	$ 3,247,893
Mutual funds	16,430,687	15,604,108
Total investments, at fair value	19,394,986	18,852,001
Notes receivable from participants	550,107	572,730
Participants' contributions receivable	57,251	44,249
Total assets	20,002,344	19,468,980
Net assets available for benefits at fair value	$ 20,002,344	$ 19,468,980

The accompanying notes to financial statements
are an integral part of these statements.

KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2011

Additions to net assets attributed to:	
Investment income (loss):	
Dividends and interest	$ 452,744
Net depreciation in fair value of investments	(1,418,201)
Total investment income (loss)	(965,457)
Interest income on notes receivable from participants	32,980
Contributions:	
Participants	1,519,732
Rollovers	176,522
Total contributions	1,696,254
Total additions	763,777
Deductions from net assets attributed to:	
Benefits to participants	225,388
Administrative fees	5,025
Total deductions	230,413
Net increase in net assets available for benefits	533,364
Net assets available for benefits, beginning of year	19,468,980
Net assets available for benefits, end of year	$ 20,002,344

The accompanying notes to financial statements
are an integral part of this statement.

KAUFMAN, ROSSIN & CO., P.A.
PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010

(1) **Description of Plan:**

The following description of the Kaufman, Rossin & Co., P.A. Profit Sharing Plan & Trust (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 401(k) profit sharing plan covering all active employees of Kaufman, Rossin & Co., P.A. (the Company) who have obtained the age of 21 and have six months of service on the Plan entrance date as defined by the Plan agreement. The Plan became effective January 1, 1989. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

(b) **Contributions**—Each year, participants may contribute up to 60% of pretax annual compensation, as defined by the Plan. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company may make discretionary contributions to the Plan. For the year ended December 31, 2011, the Company elected not to make any contributions to the Plan. Participants direct the investment of the Employer's contribution into various investment options offered by the Plan. Contributions are subject to certain limitations.

(c) **Participant accounts**—Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution and (b) plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on the participant earnings or account balances, as defined by the Plan. The Company currently offers forty mutual and money market funds as investment options for participants. Participants may change their investment options on a daily basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(d) **Vesting**—Participants are vested immediately in their contributions plus actual earnings thereon. Participants are also vested immediately in the Company's contribution portion of their accounts plus actual earnings thereon.

(e) **Notes receivable from participants**—Participants may borrow from their account a minimum of $1,000 up to a maximum of the lesser of $50,000 or 50% of their vested account balances. The loans are secured by the balances in the participant's accounts and bear interest at rates ranging from 5.75% to 10% with terms ranging from 1 to 27 years. Principal and interest is paid ratably through bi-weekly payroll deductions.

(f) **Payment of benefits**—Upon termination of service, retirement, disability or death, participants may receive a distribution equal to their vested account balance. Distributions may be paid in the form of a single lump-sum payment, annual installments or cash or property. The participant's contributions may also be withdrawn for certain hardship situations.

(1) **Description of Plan:** (Continued)

(g) **Administrative expenses**—The Plan permits payment of administrative expenses to be made from the Plan's assets and for them to be allocated either proportionately based on the value of account balances or as an equal dollar amount based on the number of participants in the Plan. However, certain operating expenses of the Plan, such as audit fees, are paid by the Company. Plan administration and investment management fees reduce the participants' account balances. Expenses relating to specific participant transactions (i.e.: loan setup, distribution request, etc.) are charged directly against the appropriate participant's account.

(h) **Plan amendments**—The Plan was amended in 2010 to reflect the applicable provisions of the Heroes Earnings Assistance and Relief and Tax Act of 2008 (HEART) and the Worker, Retiree and Employer Recovery Act of 2008 (WRERA).

(2) **Summary of Significant Accounting Policies:**

(a) **Basis of accounting**—The accompanying financial statements of the Plan are presented on the accrual basis of accounting.

(b) **Investment valuation and income recognition**—The Plan's investments are stated 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 4 for a discussion of fair value measurements. Interest income is recorded when paid. Dividends are recorded on the accrual basis. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

(c) **Notes receivable from participants**—Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

(d) **Payment of benefits**—Benefit payments are recorded when paid.

(e) **Use of estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

(f) **Subsequent events—**The Plan has evaluated events and transactions for potential recognition or disclosure in the financial statements through October 9, 2012, the date the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

(3) **Information Certified by the Trustee:**

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2011 and 2010, and the net depreciation in fair value of investments and interest and dividend income for the year ended December 31, 2011, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Bank of America, N.A., the trustee of the Plan.

(4) **Investments and Fair Value Measurements:**

The fair value measurement accounting literature 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 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: (1) quoted market prices for similar assets or liabilities in active markets, (2) quoted prices for identical or similar assets or liabilities in inactive markets, (3) inputs other than quoted prices that are observable for the asset or liability, and (4) 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.

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, 2011 and 2010.

> *Mutual funds and money market funds* – Valued at the net asset value (NAV) of shares held by the Plan at year end.

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

(4) **Investments and Fair Value Measurements:** (Continued)

The following is a summary of the valuation as of December 31, 2011 for the Plan's investments based on the three levels defined above:

Description	Quoted Prices on Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
December 31, 2011:				
Money market funds	$ –	$ 2,964,299	$ –	$ 2,964,299
Mutual funds :				
Fixed Income	2,623,935	–	–	2,623,935
High Yield Bond	126,793	–	–	126,793
Index	1,134,618	–	–	1,134,618
International	3,751,874	–	–	3,751,874
Large Cap	4,486,106	–	–	4,486,106
Mid Cap	2,398,058	–	–	2,398,058
Sector	777,831	–	–	777,831
Small Cap	1,131,472	–	–	1,131,472
Total assets at fair value	$ 16,430,687	$ 2,964,299	$ –	$ 19,394,986

The following is a summary of the valuation as of December 31, 2010 for the Plan's investments based on the three levels defined above:

Description	Quoted Prices on Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
December 31, 2010:				
Money market funds	$ –	$ 3,247,893	$ –	$ 3,247,893
Mutual funds :				
Fixed Income	2,763,212	–	–	2,763,212
High Yield Bond	81,905	–	–	81,905
Index	1,026,579	–	–	1,026,579
International	3,649,029	–	–	3,649,029
Large Cap	4,059,186	–	–	4,059,186
Mid Cap	2,225,837	–	–	2,225,837
Sector	750,444	–	–	750,444
Small Cap	1,047,916	–	–	1,047,916
Total assets at fair value	$ 15,604,108	$ 3,247,893	$ –	$ 18,852,001

(4) **Investments and Fair Value Measurements:** (Continued)

Subsequent to the issuance of the December 31, 2010, financial statements, management of Kaufman, Rossin & Co., P.A., Profit Sharing Plan & Trust determined the money market fund investments are Level 2 investments based on the fair value hierarchy described above. The correction of this item in the December 31, 2011, financial statements is a transfer of all money market funds at December 31, 2010, from Level 1 assets to Level 2 assets.

Following is a description of the significant investment strategies of each major category of investments that calculate net asset value per share and are not in an active market.

> *Money market funds*–to preserve capital, liquidity and current income through short-term money market instruments.

There are no unfunded commitments related to any of the investments held by the Plan. Participants in the Plan may redeem investments on a daily basis, with a notice period of daily.

Realized gains (losses) and unrealized gains (losses) relating to instruments still held at the reporting date are included in net appreciation (depreciation) in fair value of investments on the Statement of Changes in Net Assets Available for Benefits.

The following presents investments that represent 5% or more of the Plan's net assets available for benefits at December 31:

December 31, 2011	Asset
Retirement Reserves Money Fund	$ 2,964,219
American Growth FD of Amer R3	2,232,479
Blackrock S&P 500 Index I	1,134,618
Henderson International Opp CL A GM	1,007,345
Putnam Equity Income GM CL A	1,004,115

December 31, 2010	Asset
Retirement Reserves Money Fund	$ 3,175,400
American Growth FD of Amer R3	2,331,223
Blackrock S&P 500 Index I	1,026,579

Investment earnings for amounts held in mutual funds reflect a combination of interest income, dividend income, realized gains and losses and unrealized gains and losses depending on the composition of the underlying investments. Contributions made by the Company shall be applied or invested in accordance with participant directed allocations. During the year ended December 31, 2011, the Plan's investments in mutual funds (including investments bought, sold and held during the year) depreciated in fair value by $1,418,201.

(5) **Plan Termination:**

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

(6) **Tax Status:**

The Plan obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and has no income subject to unrelated business income tax. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan's tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

(7) **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.

(8) **Reconciliation of Financial Statements to Form 5500:**

The following is a reconciliation of net assets available for benefits per the financial statements for the years ended December 31, 2011 and 2010 to Schedule H of Form 5500:

	2011	2010
Net assets available for benefits per the financial statements	$ 20,002,344	$ 19,468,980
Total contributions receivable	(57,251)	(44,249)
Net assets available for benefits per the Form 5500	$ 19,945,093	$ 19,424,731

(8) **Reconciliation of Financial Statements to Form 5500:** (Continued)

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2011, to Form 5500:

	2011
Total contributions per the financial statements	$ 1,696,254
Total contributions receivable at December 31, 2011	(57,251)
Total contributions receivable at December 31, 2010	44,249
Total contributions per the Form 5500	$ 1,683,252

(9) **Parties-in-Interest:**

A Party-in-Interest is defined as (a) a fiduciary or his relative, (b) a person who provides services to the Plan, (c) an employer whose employees are covered in the Plan, (d) an employee Company whose members are covered by the Plan, (e) a direct or indirect owner of 50% or more of the corporation's stock, a partnership's capital interest, or a trust or unincorporated enterprise that is an employer or employee Company, (f) a corporation, partnership, trust, or estate of or in which 50% or more of the voting power, capital interest, or beneficial interest is directly or indirectly owned by the persons in items a-e, (g) an employee, officer, person with authority similar to an officer's or director's, or a 10% or more direct or indirect shareholder, or any persons in items b-f, (h) a 10% or more direct or indirect partner or joint venture of a person in items b-f. Bank of America, N.A., Plan trustee, and Kaufman, Rossin & Co., P.A.., the plan administrator, qualify as parties-in-interest to the Plan.

SUPPLEMENTAL SCHEDULE

KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST
EMPLOYER IDENTIFICATION NUMBER (EIN) 59-1818353 PLAN #002
FORM 5500 SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2011

(a) *	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost **	(e) Current Value
	Registered investment companies, at fair value			
*	Retirement Reserves Money Fund	Money Market Funds		$ 2,896,153
*	Retirement GM Reserve Money Fund	Money Market Funds		68,146
				$ 2,964,299
	American Cap World GR & Inc R3	Mutual Fund		$ 167,161
	American Growth FD of Amer R3	Mutual Fund		2,232,479
	American Growth FD of Amer R3 GM	Mutual Fund		429,334
	American Income FD OF	Mutual Fund		645,762
*	Blackrock Intl OPP A	Mutual Fund		93,057
*	Blackrock S&P 500 Index I	Mutual Fund		1,134,618
*	Blackrock Sml CP GR A	Mutual Fund		209,160
*	Blackrock Sml CP GR A GM	Mutual Fund		249,628
	Calamos Convertible Fund CL A	Mutual Fund		2,630
	Columbia Small Cap Val A GM	Mutual Fund		288,563
	Columbia Small Cap Val I A	Mutual Fund		384,121
	Goldman Sachs Growth Opp A	Mutual Fund		731,193
	Goldman Sachs Growth Opp A GM	Mutual Fund		306,583
	Goldman Sachs Sht Dur Gov A	Mutual Fund		260,301
	Goldman Sachs Sht Dur Gov A GM	Mutual Fund		335,516
	Henderson International Opp CL A	Mutual Fund		484,134
	Henderson International Opp CL A GM	Mutual Fund		1,007,345
	Invesco Real Estate Fund A	Mutual Fund		140,596
	Ivy Asset Strategy FD CL Y	Mutual Fund		246,950
	Ivy High Income FD CL Y	Mutual Fund		126,793
	Janus Forty FD CL A	Mutual Fund		40,679
	Janus Forty FD CL A GM	Mutual Fund		498,872
	JP Morgan Core Bond Fund A	Mutual Fund		387,528
	JP Morgan Core Bond Fund A GM	Mutual Fund		285,757
	JP Morgan Highbridge	Mutual Fund		45,509
	Oppenheimer Developing Markets CL A GM	Mutual Fund		242,686
	Oppenheimer Developing Markets FD CL A	Mutual Fund		266,496
	Oppenheimer GLD & SPCL MNRLS FD	Mutual Fund		637,235
	Perkins Mid Cap Val Inv Shares	Mutual Fund		362,896
	Perkins Mid Cap Val Inv Shares	Mutual Fund		306,115
	Pimco Total Return FD CL A GM	Mutual Fund		288,227
	Pimco Total Return Fund CL A	Mutual Fund		122,750
	Putnam Equity Income FD CL A	Mutual Fund		280,627
	Putnam Equity Income GM CL A	Mutual Fund		1,004,115
	Templeton Global Bond A GM	Mutual Fund		890,325
	Templeton Global Bond FD CL A	Mutual Fund		50,901
	The Oakmark Intl CL II GM	Mutual Fund		802,186
	The Oakmark Intl FD CL II	Mutual Fund		441,859
				$ 16,430,687
	Participant loans	5.75-10%***	$ -	$ 550,107

*Column (a) is applicable if the party involved is a party-in-interest. See Note 10 for discussion of parties-in-interest.

**Cost information is not required as investments are participant-directed under an individual account plan.

***Rate varies upon evaluation of the current market.

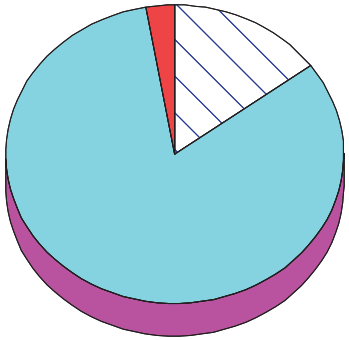
See accompanying notes to financial statements.

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

KAUFMAN, ROSSIN & CO., P.A.
PROFIT SHARING PLAN & TRUST
CONSOLIDATION

ALLOCATION OF PLAN ASSETS



- 14.86% MONEY MARKET
- 2.76% LOANS
- 82.38% MUTUAL FUNDS
- 0.00% ACCRUED INCOME

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
MONEY MARKET					
RETIREMENT RESERVES MONEY FUND	2,896,072.6400	1.000	2,896,072.64	2,896,072.64	14.52%
RETIREMENT GM RESERVE MONEY FD	68,146.3192	1.000	68,146.34	68,146.32	0.34%
TOTAL MONEY MARKET			2,964,218.98	2,964,218.96	14.86%
MUTUAL FUNDS					
GOLDMAN SACHS GROWTH OPP A	35,391.7224	20.660	663,148.87	731,192.98	3.67%
GOLDMAN SACHS GROWTH OPP A GM	14,839.4387	20.660	296,797.36	306,582.80	1.54%
JPMORGAN CORE BOND FUND A	32,702.7804	11.850	370,835.28	387,527.95	1.94%
JPMORGAN CORE BOND FUND A GM	24,114.5177	11.850	274,972.24	285,757.03	1.43%
THE OAKMARK INTL FD CL II	26,522.1551	16.660	454,472.92	441,859.10	2.22%
THE OAKMARK INTL CL II GM	48,150.4317	16.660	840,525.87	802,186.19	4.02%

Balances include the effect of pending trades

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

KAUFMAN, ROSSIN & CO., P.A.
PROFIT SHARING PLAN & TRUST
CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
AMERICAN CAP WORLD GR & INC R3	5,231.9625	31.950	178,969.98	167,161.20	0.84%
AMERICAN GROWTH FD OF AMER R3	78,802.6614	28.330	2,097,244.84	2,232,479.40	11.19%
AMERICAN GRTH FD OF AMER R3 GM	15,154.7304	28.330	421,187.34	429,333.51	2.15%
AMERICAN INCOME FD OF	38,645.2499	16.710	616,905.52	645,762.13	3.24%
IVY ASSET STRATEGY FD CL Y	11,073.9873	22.300	241,767.87	246,949.92	1.24%
IVY HIGH INCOME FD CL Y	15,908.7933	7.970	130,746.47	126,793.08	0.64%
HENDERSON INTERNAT OPP CL A	27,122.3692	17.850	526,411.33	484,134.29	2.43%
HENDERSON INTERNAT OPP CL A GM	56,433.8982	17.850	1,125,057.60	1,007,345.08	5.05%
JANUS FORTY FD CL A	1,304.2412	31.190	42,940.11	40,679.28	0.20%
JANUS FORTY FD CL A GM	15,994.6104	31.190	504,870.95	498,871.90	2.50%
JP MORGAN HIGHBRIDGE	3,108.5080	14.640	47,069.82	45,508.56	0.23%
CALAMOS CONVERTIBLE FUND CL A	153.6973	17.110	2,913.50	2,629.76	0.01%
BLACKROCK SML CP GR A	9,815.1065	21.310	173,830.46	209,159.92	1.05%
BLACKROCK SML CP GR A GM	11,714.1015	21.310	230,898.74	249,627.50	1.25%
OPPENHEIMER DEV MKTS FD CL A	9,089.2115	29.320	301,745.01	266,495.68	1.34%
OPPENHEIMER DEV MKTS CL A-GM	8,277.1591	29.320	252,646.74	242,686.30	1.22%
PIMCO TOTAL RETURN FUND CL A	11,292.5826	10.870	123,985.26	122,750.37	0.62%
PIMCO TOT RET FD CL A GM	26,515.8382	10.870	290,374.53	288,227.16	1.45%
BLACKROCK S&P500 INDEX I	73,868.3550	15.360	1,021,232.81	1,134,617.93	5.69%
INVESCO REAL ESTATE FUND A	6,142.2545	22.890	136,452.88	140,596.21	0.70%
GOLDMAN SACHS SHORT DUR GOV A	25,345.8030	10.270	259,709.14	260,301.40	1.31%

Balances include the effect of pending trades

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

KAUFMAN, ROSSIN & CO., P.A.
PROFIT SHARING PLAN & TRUST
CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
GOLDMAN SACHS SHT DUR GOV A GM	32,669.5228	10.270	333,845.73	335,516.00	1.68%
BLACKROCK INTL OPP A	3,305.7714	28.150	98,571.90	93,057.46	0.47%
PERKINS MID CAP VAL INV SHARES	17,974.0377	20.190	367,463.71	362,895.82	1.82%
PERKINS MID CAP VAL INV SHARES	15,161.6924	20.190	313,050.86	306,114.57	1.53%
COLUMBIA SMALL CAP VALUE I A	9,821.5450	39.110	392,964.85	384,120.62	1.93%
COLUMBIA SMALL CAP VALUE A GM	7,378.2394	39.110	289,973.25	288,562.94	1.45%
OPPENHEIMR GLD & SPCL MNRLS FD	18,374.7238	34.680	810,412.11	637,235.42	3.19%
TEMPLETON GLOBAL BOND FD CL A	4,101.7250	12.410	55,142.28	50,902.41	0.26%
TEMPLETON GLOBAL BOND A GM	71,742.5160	12.410	931,385.78	890,324.62	4.46%
PUTNAM EQUITY INCOME FD CL A	18,695.9806	15.010	254,800.75	280,626.67	1.41%
PUTNAM EQUITY INCOME GM CL A	66,896.3518	15.010	933,721.10	1,004,114.24	5.03%
TOTAL MUTUAL FUNDS			16,409,045.76	16,430,687.40	82.38%
LOANS					
LOAN FUND	550,107.3100	1.000	550,107.31	550,107.31	2.76%
INVESTMENT TOTAL			19,923,372.05	19,945,013.67	100.00%
UNINVESTED CASH			0.00	0.00	0.00%

Balances include the effect of pending trades

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

KAUFMAN, ROSSIN & CO., P.A.
PROFIT SHARING PLAN & TRUST
CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
ACCRUED INCOME			80.13	80.13	0.00%
CASH			0.00	0.00	0.00%
TOTAL ASSETS			19,923,452.18	19,945,093.80	100.00%

The balance in the cash fund may be temporarily invested in the BIF Money Fund. Additional amounts not reported as cash may also be invested in the BIF Money Fund pending settlement of trades.

Balances include the effect of pending trades

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

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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 Kaufman, Rossin & Co., P.A. Profit Sharing Plan & Trust

1b Three-digit plan number (PN) ▶ 002

01/01/1989

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

Kaufman, Rossin & Co., P.A.

2699 South Bayshore Drive

Miami FL 33133

2b Employer Identification Number (EIN) 59-1818353

2c Sponsor's telephone number (305) 858-5600

2d Business code (see instructions) 541211

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	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	10/10/12 Date	Suzanne Delgado, Controller Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE