Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
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; include room or suite number (employer, if for a 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.	10/08/2013	SUZANNE J DELGADO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2013	SUZANNE J DELGADO
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	328
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**	344
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	34
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	378
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	378
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	271
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 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[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.**	**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	**B** Three-digit plan number (PN) ▶
KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST	002
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
KAUFMAN, ROSSIN & CO., P.A.	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	5125	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

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
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	150
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)	2964299	3066432
(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)	550107	634735
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	16430687	21697466
(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	19945093	25398783
	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	19945093	25398783

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)	260385	
	(B) Participants	2a(1)(B)	1786735	
	(C) Others (including rollovers)	2a(1)(C)	943423	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2990543
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	96	
	(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)	32277	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		32373
	(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)	640664	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		640664
	(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
	(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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		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)		2220657
c Other income	2c		1651
d Total income. Add all **income** amounts in column (b) and enter total	2d		5885888
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	413672	
(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)		413672
f Corrective distributions (see instructions)	2f		2609
g Certain deemed distributions of participant loans (see instructions)	2g		10792
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)	5125	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		5125
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		432198
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5453690
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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		210963
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

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

A Name of plan
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 lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

James Moore
Certified Public Accountants and Consultants

October 4, 2013

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

We have conducted a DOL limited-scope audit of the financial statements of Kaufman, Rossin & Co., P.A. Profit Sharing Plan & Trust for the year ended December 31, 2012 and have issued our report thereon dated October 4, 2013. 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 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and schedules taken as a whole. We did, however, audit 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, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 22, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kaufman, Rossin & Co., P.A. Profit Sharing Plan & Trust are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements is the fair value calculation of the investments disclosed in Note 4.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was Note 7 regarding the risks and uncertainties of the Plan's investments.

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The financial statement disclosures are neutral, consistent and, clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial and communicate them to the appropriate level of management. No such misstatements were detected.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 4, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Plan Administrators and management of Kaufman, Rossin & Co., P.A. Profit Sharing Plan & Trust and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

James Moore & Co., P.L.

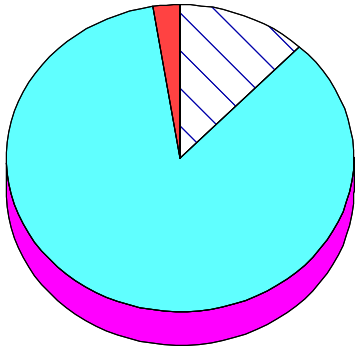
JAMES MOORE & CO., P.L.

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2012 - 12/31/2012

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

ALLOCATION OF PLAN ASSETS



- 12.07% MONEY MARKET
- 2.50% LOANS
- 0.00% ACCRUED INCOME
- 85.43% MUTUAL FUNDS
- 0.00% PENDING SETTLEMENT FUNDS

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
MONEY MARKET					
RETIREMENT RESERVES MONEY FUND	2,907,121.5800	1.000	2,907,121.58	2,907,121.58	11.45%
RETIREMENT GM RESERVE MONEY FD	159,230.1630	1.000	159,230.18	159,230.16	0.63%
TOTAL MONEY MARKET			3,066,351.76	3,066,351.74	12.07%
MUTUAL FUNDS					
GOLDMAN SACHS GROWTH OPP A	39,241.1827	22.910	758,714.08	899,015.50	3.54%
GOLDMAN SACHS GROWTH OPP A GM	18,289.9845	22.910	380,683.21	419,023.54	1.65%
JPMORGAN CORE BOND FUND A	46,025.5462	12.070	531,881.95	555,528.34	2.19%
JPMORGAN CORE BOND FUND A GM	45,480.8044	12.070	534,495.91	548,953.31	2.16%
THE OAKMARK INTL FD CL II	28,149.1891	21.050	484,427.07	592,540.43	2.33%
THE OAKMARK INTL CL II GM	52,103.6322	21.050	921,462.09	1,096,781.46	4.32%

Balances include the effect of pending trades

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2012 - 12/31/2012

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

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
FIRST EAGLE GLOBAL FD CL A	2,103.3353	48.590	101,317.94	102,201.06	0.40%
AMERICAN CAP WORLD GR & INC R3	6,235.2573	36.990	212,797.39	230,642.17	0.91%
AMERICAN GROWTH FD OF AMER R3	75,659.7023	33.890	2,045,819.63	2,564,107.31	10.10%
AMERICAN GRTH FD OF AMER R3 GM	17,428.7696	33.890	500,889.89	590,661.00	2.33%
AMERICAN INCOME FD OF	24,407.5662	18.010	394,321.71	439,580.27	1.73%
IVY ASSET STRATEGY FD CL Y	16,638.1186	25.930	385,371.45	431,426.42	1.70%
IVY HIGH INCOME FD CL Y	24,457.3059	8.540	203,669.57	208,865.39	0.82%
HENDERSON INTERNAT OPP CL A	27,144.1791	21.430	526,208.32	581,699.76	2.29%
HENDERSON INTERNAT OPP CL A GM	64,734.2382	21.430	1,280,574.34	1,387,254.72	5.46%
JANUS FORTY FD CL A	2,035.4308	38.460	70,369.35	78,282.67	0.31%
JANUS FORTY FD CL A GM	17,898.4720	38.460	587,016.63	688,375.23	2.71%
CALAMOS CONVERTIBLE FUND CL A	1,300.8539	16.410	23,708.29	21,347.01	0.08%
BLACKROCK SML CP GR A	10,228.9247	20.890	188,543.33	213,682.24	0.84%
BLACKROCK SML CP GR A GM	15,081.6262	20.890	307,765.64	315,055.17	1.24%
OPPENHEIMER DEV MKTS FD CL A	10,189.4661	35.290	337,001.15	359,586.26	1.42%
OPPENHEIMER DEV MKTS CL A-GM	9,039.1470	35.290	277,747.49	318,991.50	1.26%
PIMCO TOTAL RETURN FUND CL A	24,522.6095	11.240	274,729.99	275,634.13	1.09%
PIMCO TOT RET FD CL A GM	49,500.7187	11.240	552,357.99	556,388.08	2.19%
BLACKROCK S&P500 INDEX I	86,098.9508	17.420	1,236,972.76	1,499,843.72	5.91%
INVESCO REAL ESTATE FUND A	7,941.7066	24.420	186,552.36	193,936.48	0.76%
GOLDMAN SACHS SHORT DUR GOV A	32,897.0132	10.270	337,483.64	337,852.33	1.33%

Balances include the effect of pending trades

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2012 - 12/31/2012

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	64,382.1621	10.270	660,348.05	661,204.80	2.60%
BLACKROCK INTL OPP A	3,832.4664	32.750	115,589.20	125,513.27	0.49%
PERKINS MID CAP VAL INV SHARES	21,276.2338	21.340	440,209.57	454,034.83	1.79%
PERKINS MID CAP VAL INV SHARES	19,585.5718	21.340	409,307.05	417,956.10	1.65%
COLUMBIA SMALL CAP VALUE I A	10,732.9573	41.520	428,742.17	445,632.39	1.75%
COLUMBIA SMALL CAP VALUE A GM	9,415.6400	41.520	374,803.04	390,937.37	1.54%
OPPENHEIMR GLD & SPCL MNRLS FD	19,268.1376	31.510	818,733.50	607,139.02	2.39%
TEMPLETON GLOBAL BOND FD CL A	9,408.2194	13.380	125,197.95	125,881.98	0.50%
TEMPLETON GLOBAL BOND A GM	92,970.7754	13.380	1,209,536.91	1,243,948.97	4.90%
PUTNAM EQUITY INCOME FD CL A	20,191.5706	16.990	283,891.06	343,054.78	1.35%
PUTNAM EQUITY INCOME GM CL A	80,924.4644	16.990	1,177,576.62	1,374,906.65	5.41%
TOTAL MUTUAL FUNDS			19,686,818.29	21,697,465.66	85.43%
LOANS					
LOAN FUND	634,734.9900	1.000	634,734.99	634,734.99	2.50%
PENDING SETTLEMENT FUNDS					
PENDING SETTLEMENT FUND	150.0000	1.000	150.00	150.00	0.00%
INVESTMENT TOTAL			23,388,055.04	25,398,702.39	100.00%
UNINVESTED CASH			0.00	0.00	0.00%

Balances include the effect of pending trades

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2012 - 12/31/2012

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			23,388,135.17	25,398,782.52	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

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

FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2012

KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST
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DECEMBER 31, 2012 AND 2011

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James Moore
Certified Public Accountants and Consultants

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Kaufman, Rossin & Co., P.A. Profit Sharing Plan & Trust, 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 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 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 December 31, 2012 and 2011 and for the year ended December 31, 2011, that the information provided to the plan administrator by the trustee is complete and accurate.

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Disclaimer of Opinion

Because of the 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.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, which are the responsibility of plan management, are presented for purposes of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for reporting and Disclosures under the Employee Retirement Income Security Act of 1974. Because of the significant 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.

James Moore & Co., P.L.

Tallahassee, Florida
October 4, 2013

KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	2012	2011
Assets		
Noninterest-bearing cash	$ 150	$ -
Investments, at fair value:		
Money market funds	3,066,432	2,964,299
Mutual funds	21,697,466	16,430,687
Total investments, at fair value	24,763,898	19,394,986
Receivables		
Notes receivable from participants	634,735	550,107
Participants' contributions receivable	65,676	57,251
Employer's contribution receivable	8,537	-
Total receivables	708,948	607,358
Total assets	25,472,996	20,002,344
Net assets available for benefits	$ 25,472,996	$ 20,002,344

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, 2012

Additions to net assets attributed to:	
Investment income:	
Dividends and interest	$ 640,760
Net appreciation in fair value of investments	2,222,308
Total investment income	2,863,068
Interest income on notes receivable from participants	32,277
Contributions:	
Participants	1,795,160
Employer	268,922
Rollovers	943,423
Total contributions	3,007,505
Total additions	5,902,850
Deductions from net assets attributed to:	
Benefits to participants	427,073
Administrative fees	5,125
Total deductions	432,198
Net increase in net assets available for benefits	5,470,652
Net assets available for benefits, beginning of year	20,002,344
Net assets available for benefits, end of year	$ 25,472,996

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

(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 matching contributions to the Plan. For the year ended December 31, 2012, the Company reinstated discretionary matching contributions of 25 percent of deferrals up to 4 percent of participant contributions. The Company may also make profit sharing contributions. The Company elected not to make any such profit sharing contributions during 2012. 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**—During 2012, the Company merged an entity into the Company. The Plan was amended in 2012 to credit employees for service with the predecessor employer for purposes of eligibility and vesting.

(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 4, 2013, the date the financial statements were available to be issued.

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

All investment information disclosed in the accompanying financial statements and supplemental schedule of assets held at year end, including investments and participant loans held at December 31, 2012 and 2011, and the net appreciation in fair value of investments and interest and dividend income for the year ended December 31, 2012, 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 framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). 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: (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, 2012 and 2011.

> *Mutual funds and money market funds* – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively 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 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, 2012 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, 2012:				
Money market funds	$ -	$ 3,066,432	$ -	$ 3,066,432
Mutual funds :				
Fixed Income	4,326,738	-	-	4,326,738
High Yield Bond	208,865	-	-	208,865
Index	1,499,844	-	-	1,499,844
International	5,124,438	-	-	5,124,438
Large Cap	5,741,589	-	-	5,741,589
Mid Cap	2,629,611	-	-	2,629,611
Sector	801,075	-	-	801,075
Small Cap	1,365,306	-	-	1,365,306
Total assets at fair value	$ 21,697,466	$ 3,066,432	$ -	$ 24,763,898

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

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

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:

	2012	2011
Retirement Reserves Money Fund	$ 2,907,122	$ 2,964,219
American Growth FD of Amer R3	2,564,107	2,232,479
Blackrock S&P 500 Index I	1,499,844	1,134,618
Henderson International Opp CL A GM	1,387,255	1,007,345
Putnam Equity Income GM CL A	1,374,907	1,004,115

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, 2012, the Plan's investments in mutual funds (including investments bought, sold and held during the year) appreciated in fair value by $2,222,308.

(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, 2012 and 2011 to Schedule H of Form 5500:

	2012	2011
Net assets available for benefits, per the financial statements	$ 25,472,996	$ 20,002,344
Total contributions receivable	(74,213)	(57,251)
Net assets available for benefits, per the Form 5500	$ 25,398,783	$ 19,945,093

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2012, to Form 5500:

	2012
Total contributions, per the financial statements	$ 3,007,505
Total contributions receivable at December 31, 2012	(74,213)
Total contributions receivable at December 31, 2011	57,251
Total contributions, per the Form 5500	$ 2,990,543

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

Certain Plan investments are shares of mutual funds managed by Bank of America, N.A (BOA). BOA is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Merrill Lynch provided record keeping services and accordingly were compensated $5,125 which is included in administrative expenses. Except as described in note 1(g), the Plan Sponsor pays directly any other fees related to the Plan's operations.

SUPPLEMENTAL SCHEDULES

KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST
EMPLOYER IDENTIFICATION NUMBER (EIN) 59-1818353 PLAN #002
SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2012

(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
*	**Cash**	Noninterest-bearing		$ 150
	Registered investment companies, at fair value			
*	Retirement Reserves Money Fund	Money Market Funds		$ 2,907,122
*	Retirement GM Reserve Money Fund	Money Market Funds		159,310
				$ 3,066,432
	American Cap World GR & Inc R3	Mutual Fund		$ 230,642
	American Growth FD of Amer R3	Mutual Fund		2,564,107
	American Growth FD of Amer R3 GM	Mutual Fund		590,661
	American Income FD OF	Mutual Fund		439,580
*	Blackrock Intl OPP A	Mutual Fund		125,513
*	Blackrock S&P 500 Index I	Mutual Fund		1,499,844
*	Blackrock Sml CP GR A	Mutual Fund		213,682
*	Blackrock Sml CP GR A GM	Mutual Fund		315,055
	Calamos Convertible Fund CL A	Mutual Fund		21,347
	Columbia Small Cap Val A GM	Mutual Fund		390,937
	Columbia Small Cap Val I A	Mutual Fund		445,632
	First Eagle Global FD CL A	Mutual Fund		102,201
	Goldman Sachs Growth Opp A	Mutual Fund		899,016
	Goldman Sachs Growth Opp A GM	Mutual Fund		419,024
	Goldman Sachs Sht Dur Gov A	Mutual Fund		337,852
	Goldman Sachs Sht Dur Gov A GM	Mutual Fund		661,205
	Henderson International Opp CL A	Mutual Fund		581,700
	Henderson International Opp CL A GM	Mutual Fund		1,387,255
	Invesco Real Estate Fund A	Mutual Fund		193,936
	Ivy Asset Strategy FD CL Y	Mutual Fund		431,426
	Ivy High Income FD CL Y	Mutual Fund		208,865
	Janus Forty FD CL A	Mutual Fund		78,283
	Janus Forty FD CL A GM	Mutual Fund		688,375
	JP Morgan Core Bond Fund A	Mutual Fund		555,528
	JP Morgan Core Bond Fund A GM	Mutual Fund		548,953
	Oppenheimer Developing Markets CL A GM	Mutual Fund		359,586
	Oppenheimer Developing Markets FD CL A	Mutual Fund		318,992
	Oppenheimer GLD & SPCL MNRLS FD	Mutual Fund		607,139
	Perkins Mid Cap Val Inv Shares	Mutual Fund		454,035
	Perkins Mid Cap Val Inv Shares	Mutual Fund		417,956
	Pimco Total Return FD CL A GM	Mutual Fund		275,634
	Pimco Total Return Fund CL A	Mutual Fund		556,388
	Putnam Equity Income FD CL A	Mutual Fund		343,055
	Putnam Equity Income GM CL A	Mutual Fund		1,374,907
	Templeton Global Bond A GM	Mutual Fund		1,243,949
	Templeton Global Bond FD CL A	Mutual Fund		125,882
	The Oakmark Intl CL II GM	Mutual Fund		1,096,781
	The Oakmark Intl FD CL II	Mutual Fund		592,543
				$ 21,697,466
	Participant loans	5.75-10%***	$ -	$ 634,735

*Column (a) is applicable if the party involved is a party-in-interest. See Note 9 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.

KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST
EMPLOYER IDENTIFICATION NUMBER (EIN) 59-1818353 PLAN #002
SCHEDULE H, LINE 4i-SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2012

Year	Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transaction			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2012	$ 210,963	$ -	$ 210,963	$ -	$ -