# 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

**2013**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

**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. | 10/07/2014 | SUZANNE DELGADO |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/07/2014 | SUZANNE 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** | 413 |
| **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** | 384 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 39 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 423 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 423 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 324 |
| **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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2013**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

**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).. . . . . [X] 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

JAMES MOORE & CO (CPA)
5931 NW 1ST PLACE
GAINESVILLE, FL 32607-2063

**(b)** Enter name and EIN or address of person who provided you disclosure 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 | 5525 | 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 |
|---|---|---|
| | | |

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2013**

**This Form is Open to Public Inspection**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

**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 | 150 | 100 |
| **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) | 3066432 | 2965452 |
| **(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) | 634735 | 811897 |
| **(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) | 21697466 | 28788873 |
| **(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 | 25398783 | 32566322 |
| | **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 | 25398783 | 32566322 |

## 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) | 280805 | |
| | **(B)** Participants | 2a(1)(B) | 2130886 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 204767 | |
| | **(2)** Noncash contributions | 2a(2) | 0 | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 2616458 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 109 | |
| | **(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) | 42488 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 42597 |
| | **(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) | 952036 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 952036 |
| | **(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) | | 4062082 |
| c Other income | 2c | | 3994 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 7677167 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 452548 | |
| (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) | | 452548 |
| f Corrective distributions (see instructions) | 2f | | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 9909 |
| 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) | 47171 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 47171 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 509628 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 7167539 |
| 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 | |
| **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) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

## 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

**2013**

**This Form is Open to Public Inspection.**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

**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):

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

## FINANCIAL STATEMENTS
## DECEMBER 31, 2013 AND 2012

## AND SUPPLEMENTAL SCHEDULES
## DECEMBER 31, 2013

**KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST**
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**DECEMBER 31, 2013 AND 2012**


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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, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

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

### *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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), 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, 2013 and 2012 and for the year ended December 31, 2012, that the information provided to the plan administrator by the trustee is complete and accurate.



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***Disclaimer of Opinion***

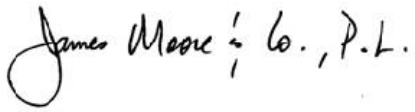
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

***Other Matter***

The supplemental schedules of assets (held at end of year) and delinquent participant contributions as of and for the year ended December 31, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

**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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



Daytona Beach, Florida
October 3, 2014

**KAUFMAN, ROSSIN & CO., P.A. PROFIT SHARING PLAN & TRUST**
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
**DECEMBER 31, 2013 AND 2012**

| | 2013 | 2012 |
|---|---|---|
| **Assets** | | |
| Noninterest-bearing cash | $ 100 | $ 150 |
| Investments, at fair value | | |
| Money market funds | 2,965,452 | 3,066,432 |
| Mutual funds | 28,788,873 | 21,697,466 |
| Total investments, at fair value | 31,754,325 | 24,763,898 |
| Receivables | | |
| Notes receivable from participants | 811,897 | 634,735 |
| Participants' contributions receivable | 76,676 | 65,676 |
| Employer's contribution receivable | 9,317 | 8,537 |
| Total receivables | 897,890 | 708,948 |
| Total assets | 32,652,315 | 25,472,996 |
| **Net assets available for benefits** | $ 32,652,315 | $ 25,472,996 |

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, 2013**

| | |
|---|---|
| **Additions to net assets attributed to** | |
| Investment income | |
| Dividends and interest | $ 954,089 |
| Net appreciation in fair value of investments | 4,064,132 |
| Total investment income | 5,018,221 |
| Interest income on notes receivable from participants | 42,488 |
| Contributions | |
| Participants | 2,141,886 |
| Employer | 237,828 |
| Rollovers | 204,767 |
| Total contributions | 2,584,481 |
| Total additions | 7,645,190 |
| **Deductions from net assets attributed to** | |
| Benefits to participants | 460,346 |
| Administrative fees | 5,525 |
| Total deductions | 465,871 |
| **Net increase in net assets available for benefits** | 7,179,319 |
| **Net assets available for benefits**, beginning of year | 25,472,996 |
| **Net assets available for benefits**, end of year | $ 32,652,315 |

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, 2013 AND 2012**

(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 matching contributions to the Plan. For the year ended December 31, 2012, the Company reinstated 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 contributions during 2013. 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 3, 2014, 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, 2013 and 2012, and the net appreciation in fair value of investments and interest and dividend income for the year ended December 31, 2013, 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, 2013 and 2012.

> *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, 2013 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, 2013:** | | | | |
| Money market funds | $ - | $ 2,965,452 | $ - | $ 2,965,452 |
| Mutual funds : | | | | |
| Fixed Income | 3,367,494 | - | - | 3,367,494 |
| High Yield Bond | 174,063 | - | - | 174,063 |
| Index | 3,000,212 | - | - | 3,000,212 |
| International | 6,487,368 | - | - | 6,487,368 |
| Large Cap | 8,064,740 | - | - | 8,064,740 |
| Mid Cap | 4,666,771 | - | - | 4,666,771 |
| Sector | 647,633 | - | - | 647,633 |
| Small Cap | 2,380,592 | - | - | 2,380,592 |
| Total assets at fair value | $ 28,788,873 | $ 2,965,452 | $ - | $ 31,754,325 |

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 |

(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 investments represent 5% or more of the Plan's net assets available for benefits at December 31, 2013:

| | |
|---|---|
| Retirement Reserves Money Fund | $ 2,928,842 |
| American Growth FD of Amer R3 | 3,504,768 |
| Blackrock S&P 500 Stock Fund I | 1,988,440 |
| Columbia Mid Cap Index GL A GM | 2,192,949 |

The following investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2012:

| | |
|---|---|
| Retirement Reserves Money Fund | $ 2,907,122 |
| American Growth FD of Amer R3 | 2,564,107 |
| Blackrock S&P 500 Index I | 1,499,844 |
| Henderson International Opp CL A GM | 1,387,255 |
| Putnam Equity Income GM CL A | 1,374,907 |

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, 2013, the Plan's investments in mutual funds (including investments bought, sold and held during the year) appreciated in fair value by $4,064,132.

(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 designed and is currently being operated in compliance with the applicable requirements of the IRC 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 administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. The Plan's income 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, 2013 and 2012 to Schedule H of Form 5500:

| | 2013 | 2012 |
|---|---|---|
| Net assets available for benefits per the financial statements | $ 32,652,315 | $ 25,472,996 |
| Total contributions receivable | (85,993) | (74,213) |
| Net assets available for benefits per the Form 5500 | $ 32,566,322 | $ 25,398,783 |

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2013, to Form 5500:

| | 2013 |
|---|---|
| Total contributions per the financial statements | $ 2,584,481 |
| Total contributions receivable at December 31, 2013 | (85,993) |
| Forfeitures used to offset employer contributions | 43,757 |
| Total contributions receivable at December 31, 2012 | 74,213 |
| Total contributions per the Form 5500 | $ 2,616,458 |

(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 $5,525 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, 2013**

| (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 | | $ 100 |
| | **Registered investment companies,** at fair value | | | |
| * | Retirement Reserves Money Fund | Money Market Funds | | $ 2,928,842 |
| * | Retirement GM Reserve Money Fund | Money Market Funds | | 36,530 |
| | | | | $ 2,965,372 |
| | American Cap World GR & Inc R3 | Mutual Fund | | $ 283,894 |
| | American Growth FD of Amer R3 | Mutual Fund | | 3,504,768 |
| | American Income FD OF | Mutual Fund | | 552,753 |
| * | Blackrock Intl OPP A | Mutual Fund | | 166,407 |
| * | Blackrock S&P 500 Stock Fund I | Mutual Fund | | 1,988,440 |
| * | Blackrock S&P 500 Stock Fund I | Mutual Fund | | 1,011,772 |
| | Columbia Mid Cap Index FD CL A | Mutual Fund | | 637,324 |
| | Columbia Mid Cap Index CL A GM | Mutual Fund | | 2,192,949 |
| | Delaware Small Cap Core CL A | Mutual Fund | | 1,022,969 |
| | Delaware Small Cap Core GM A | Mutual Fund | | 1,357,623 |
| | Delaware U.S. Growth FD CL A | Mutual Fund | | 149,488 |
| | Delaware U.S. Growth CL A GM | Mutual Fund | | 1,082,253 |
| | First Eagle Global FD CL A | Mutual Fund | | 127,583 |
| | First Eagle Global FD CL A GM | Mutual Fund | | 725,890 |
| | Goldman Sachs Growth Opp A | Mutual Fund | | 1,283,745 |
| | Goldman Sachs Sht Dur Gov A | Mutual Fund | | 321,064 |
| | Goldman Sachs Sht Dur Gov A GM | Mutual Fund | | 596,214 |
| | Henderson International Opp CL A | Mutual Fund | | 790,225 |
| | Henderson International Opp CL A GM | Mutual Fund | | 1,381,539 |
| | Invesco Real Estate Fund A | Mutual Fund | | 218,850 |
| | Ivy Asset Strategy FD CL Y | Mutual Fund | | 545,678 |
| | Ivy High Income FD CL Y | Mutual Fund | | 174,063 |
| | JP Morgan Core Bond Fund A | Mutual Fund | | 542,806 |
| | Oppenheimer Developing Markets CL A GM | Mutual Fund | | 662,289 |
| | Oppenheimer Developing Markets FD CL A | Mutual Fund | | 397,170 |
| | Oppenheimer GLD & SPCL MNRLS FD | Mutual Fund | | 428,783 |
| | Pimco Total Return FD CL A GM | Mutual Fund | | 226,551 |
| | Pimco Total Return Fund CL A | Mutual Fund | | 426,577 |
| | Putnam Equity Income FD CL A | Mutual Fund | | 513,216 |
| | Putnam Equity Income GM CL A | Mutual Fund | | 803,473 |
| | Sunamerica Focused Div Strg A | Mutual Fund | | 76,094 |
| | Sunamerica Focused Div Strg GM | Mutual Fund | | 1,081,975 |
| | TCW Total Return Bond FD GM | Mutual Fund | | 525,897 |
| | Templeton Global Bond A GM | Mutual Fund | | 611,518 |
| | Templeton Global Bond FD CL A | Mutual Fund | | 116,867 |
| | The Oakmark Intl CL II GM | Mutual Fund | | 1,454,779 |
| | The Oakmark Intl FD CL II | Mutual Fund | | 805,387 |
| | | | | $ 28,788,873 |
| | **Participant loans** | 5.75-10%*** | $ - | $ 811,897 |

*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 4a-SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**
**DECEMBER 31, 2013**

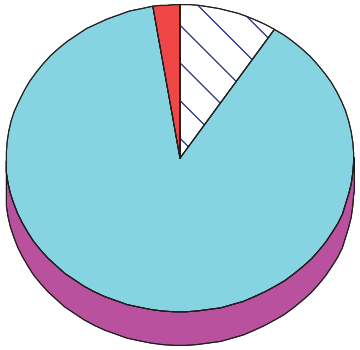
| Year | Participant Contributions Transferred Late to Plan | Total That Constitutes Nonexempt Prohibited Transaction | | | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|---|---|---|---|
| | | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction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

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

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

## ALLOCATION OF PLAN ASSETS



- 9.11% MONEY MARKET
- 2.49% LOANS
- 0.00% ACCRUED INCOME
- 88.40% 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 | 2,928,841.9200 | 1.000 | 2,928,841.92 | 2,928,841.92 | 8.99% |
| RETIREMENT GM RESERVE MONEY FD | 36,529.9481 | 1.000 | 36,529.96 | 36,529.95 | 0.11% |
| TOTAL MONEY MARKET | | | 2,965,371.88 | 2,965,371.87 | 9.11% |
| MUTUAL FUNDS | | | | | |
| GOLDMAN SACHS GROWTH OPP A | 45,946.5084 | 27.940 | 940,779.89 | 1,283,745.44 | 3.94% |
| JPMORGAN CORE BOND FUND A | 47,282.7872 | 11.480 | 546,657.39 | 542,806.40 | 1.67% |
| THE OAKMARK INTL FD CL II | 30,426.4173 | 26.470 | 551,366.66 | 805,387.27 | 2.47% |
| THE OAKMARK INTL CL II GM | 54,959.5552 | 26.470 | 1,057,888.06 | 1,454,779.43 | 4.47% |
| TCW TOTAL RETURN BOND FD GM | 50,860.4496 | 10.340 | 529,424.70 | 525,897.05 | 1.61% |
| FIRST EAGLE GLOBAL FD CL A | 2,379.8351 | 53.610 | 116,866.69 | 127,582.96 | 0.39% |

Balances include pending activity

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

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 GM | 13,540.1996 | 53.610 | 740,148.32 | 725,890.10 | 2.23% |
| AMERICAN CAP WORLD GR & INC R3 | 6,298.9473 | 45.070 | 217,817.63 | 283,893.55 | 0.87% |
| AMERICAN GROWTH FD OF AMER R3 | 82,679.1300 | 42.390 | 2,379,004.35 | 3,504,768.32 | 10.76% |
| AMERICAN INCOME FD OF | 26,858.7299 | 20.580 | 444,276.87 | 552,752.66 | 1.70% |
| IVY ASSET STRATEGY FD CL Y | 17,009.9279 | 32.080 | 400,641.50 | 545,678.49 | 1.68% |
| IVY HIGH INCOME FD CL Y | 20,146.1937 | 8.640 | 168,896.24 | 174,063.11 | 0.53% |
| HENDERSON INTERNAT OPP CL A | 29,289.3037 | 26.980 | 577,737.12 | 790,225.41 | 2.43% |
| HENDERSON INTERNAT OPP CL A GM | 51,206.0294 | 26.980 | 1,047,526.84 | 1,381,538.67 | 4.24% |
| COLUMBIA MIDCAP INDEX FD CL A | 42,206.8799 | 15.100 | 531,056.27 | 637,323.89 | 1.96% |
| COLUMBIA MDCAP INDEX CL A GM | 145,228.3808 | 15.100 | 1,864,307.81 | 2,192,948.55 | 6.73% |
| DELAWARE SMALL CAP CORE CL A | 52,703.1697 | 19.410 | 778,432.00 | 1,022,968.52 | 3.14% |
| DELAWARE SMALL CAP CORE GM A | 69,944.5139 | 19.410 | 1,045,641.66 | 1,357,623.01 | 4.17% |
| BLACKROCK S&P 500 STOCK FUND I | 8,958.1461 | 221.970 | 1,461,190.51 | 1,988,439.69 | 6.11% |
| BLACKROCK S&P 500 STOCK FUND I | 4,558.1454 | 221.970 | 971,072.36 | 1,011,771.53 | 3.11% |
| DELAWARE U.S. GROWTH FD CL A | 6,355.8017 | 23.520 | 138,340.23 | 149,488.46 | 0.46% |
| DELAWARE U.S. GROWTH CL A GM | 46,014.1512 | 23.520 | 929,312.70 | 1,082,252.84 | 3.32% |
| OPPENHEIMER DEV MKTS FD CL A | 10,446.3448 | 38.020 | 357,323.60 | 397,170.03 | 1.22% |
| OPPENHEIMER DEV MKTS CL A-GM | 17,419.4847 | 38.020 | 588,090.67 | 662,288.81 | 2.03% |
| PIMCO TOTAL RETURN FUND CL A | 21,192.8228 | 10.690 | 235,158.77 | 226,551.28 | 0.70% |
| PIMCO TOT RET FD CL A GM | 39,904.2710 | 10.690 | 441,190.00 | 426,576.66 | 1.31% |
| INVESCO REAL ESTATE FUND A | 10,094.5714 | 21.680 | 237,899.33 | 218,850.31 | 0.67% |

Balances include pending activity

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

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 SHORT DUR GOV A | 31,538.6742 | 10.180 | 322,826.68 | 321,063.70 | 0.99% |
| GOLDMAN SACHS SHT DUR GOV A GM | 58,567.2223 | 10.180 | 599,011.85 | 596,214.32 | 1.83% |
| BLACKROCK INTL OPP A | 4,175.8451 | 39.850 | 129,343.88 | 166,407.43 | 0.51% |
| SUNAMERICA FOCUSED DIV STRG A | 4,436.9442 | 17.150 | 68,804.45 | 76,093.59 | 0.23% |
| SUNAMERICA FOCUSED DIV STRG GM | 63,088.9320 | 17.150 | 945,419.11 | 1,081,975.18 | 3.32% |
| OPPENHEIMR GLD & SPCL MNRLS FD | 26,081.6618 | 16.440 | 914,468.31 | 428,782.52 | 1.32% |
| TEMPLETON GLOBAL BOND FD CL A | 8,894.0054 | 13.140 | 118,317.30 | 116,867.23 | 0.36% |
| TEMPLETON GLOBAL BOND A GM | 46,538.6381 | 13.140 | 606,805.81 | 611,517.70 | 1.88% |
| PUTNAM EQUITY INCOME FD CL A | 25,071.6305 | 20.470 | 389,515.22 | 513,216.28 | 1.58% |
| PUTNAM EQUITY INCOME GM CL A | 39,251.2424 | 20.470 | 625,983.51 | 803,472.93 | 2.47% |
| TOTAL MUTUAL FUNDS | | | 24,018,544.29 | 28,788,873.32 | 88.40% |
| LOANS | | | | | |
| LOAN FUND | 811,897.3800 | 1.000 | 811,897.38 | 811,897.38 | 2.49% |
| PENDING SETTLEMENT FUNDS | | | | | |
| PENDING SETTLEMENT FUND | 100.0000 | 1.000 | 100.00 | 100.00 | 0.00% |
| INVESTMENT TOTAL | | | 27,795,913.55 | 32,566,242.57 | 100.00% |

Balances include pending activity

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

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

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| UNINVESTED CASH | | | 0.00 | 0.00 | 0.00% |
| ACCRUED INCOME | | | 80.15 | 80.15 | 0.00% |
| TOTAL ASSETS | | | 27,795,993.70 | 32,566,322.72 | 100.00% |

A portion of the balance displayed in the BIF Money Fund or the Merrill Lynch Bank Deposit Program (MLBD Program) may contain a pending deposit. If cash funds are invested / deposited in the BIF or MLBD Program, sweep activity details are available upon request.

Balances include pending activity