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
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP EMPLOYEES SAVINGS TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2011

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

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP

10920 TECHNOLOGY TERRACE
LAKEWOOD RANCH, FL 34211

2b Employer Identification Number (EIN)
27-0709861

2c Sponsor's telephone number
941-757-4810

2d Business code (see instructions)
621111

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	VINCENT HAYES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	164
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**	157
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	39
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	197
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	197
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	197
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	11
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:
2A 2E 2F 2G 2J 2R 3B 3D

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] 0 **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [ ] **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.**	**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
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP EMPLOYEES SAVINGS TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP

D Employer Identification Number (EIN)
27-0709861

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

MATRIX FINANCIAL SOLUTIONS
700 17TH STREET, STE 300
DENVER, CO 80202

20-1591048

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

BLACKROCK FUNDS
55 EAST 52ND STREET
NEW YORK, NY 10055

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

JPMORGAN
245 PARK AVENUE FLOOR 3
NEW YORK, NY 10167

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

OPPENHEIMER
TWO WORLD FINANCIAL CENTER
NEW YORK, NY 10281

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

PRUDENTIAL

100 MULBERRY ST
GATEWAY CENTER 3, 6TH FLOOR
NEWARK, NJ 07102

(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)

CPI QUALIFIED PLAN CONSULTANTS, INC

1809 24TH STREET
P.O. BOX 1167
GREAT BEND, KS 67530

48-1205033

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 15 37 38 50 60 64	NONE	2600	Yes [X] No [ ]	Yes [ ] No [X]	6813	Yes [ ] No [X]

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

OPPENHEIMER & CO., INC.

18 COLUMBIA TURNPIKE
FLORHAM PARK, NJ 07932

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	'NONE'	8797	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [X]

(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
CPI QUALIFIED PLAN CONSULTANTS, INC	12 15 37 38 50 60 64	3363

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE 100 EAST PRATT STREET BALTIMORE, MD 21202	SUBSIDY TO OFFSET CUSTODIAL AND TRADING EXPENSES

(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

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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

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
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP EMPLOYEES SAVINGS TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP

D Employer Identification Number (EIN)
27-0709861

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	831324	874785
(2) Participant contributions	1b(2)	69275	49054
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	65267	142697
(2) U.S. Government securities	1c(2)	131381	132828
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	126830	125627
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	332896	736016
(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)	41352	221884
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3001872	6903299
(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)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	4600197	9186190
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	4600197	9186190

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)	1169967	
(B) Participants	2a(1)(B)	702115	
(C) Others (including rollovers)	2a(1)(C)	1723430	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3595512
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)	3485	
(C) Corporate debt instruments	2b(1)(C)	3314	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3223	
(F) Other	2b(1)(F)	24	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		10046
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	16518	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	271219	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		287737
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	1098112	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1057683	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		40429
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	130448	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		130448

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		550875
c Other income	2c		1121
d Total income. Add all **income** amounts in column (b) and enter total	2d		4616168
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	17611	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		17611
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	12564	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		12564
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		30175
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		4585993
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

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

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

(1) Name: SKODA MINOTTI **(2)** EIN: 34-1945206

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
FLORIDA DIGESTIVE HEALTH SPECIALIS

6b Trust's EIN
753182674

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
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP EMPLOYEES SAVINGS TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP

D Employer Identification Number (EIN)
27-0709861

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): 75-3182674

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):

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

INDEPENDENT AUDITORS' REPORT

TO THE PLAN ADMINISTRATOR
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP EMPLOYEES SAVINGS TRUST

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Florida Digestive Health Specialists, LLP Employees Savings Trust, (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012 the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by MG Trust Company, LLC, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplementary schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matters 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 Matters

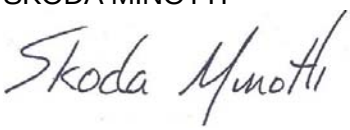
The supplementary schedule of assets (held at end of year) as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a 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 supplementary schedule.

Full scope audit procedures were performed for approximately 23% and 28% of the Plan's investments as of December 31, 2013 and 2012, respectively.

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

SKODA MINOTTI



Tampa, Florida
October 13, 2014

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

YEARS ENDED DECEMBER 31, 2013 AND 2012

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FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2013 AND 2012

	2013	2012
INVESTMENTS, AT FAIR VALUE		
Registered investment companies	$ 6,903,299	$ 3,001,872
Common stocks	736,016	332,896
Government securities	132,828	131,381
Corporate bonds	125,627	126,830
Interest-bearing cash	142,697	65,267
	8,040,467	3,658,246
RECEIVABLES		
Company's contributions	874,785	831,324
Participants' contributions	49,054	69,275
Notes receivable from participants	221,884	41,352
	1,145,723	941,951
NET ASSETS AVAILABLE FOR BENEFITS	$ 9,186,190	$ 4,600,197

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

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income		
Interest and dividends	$ 255,339	$ 57,390
Net appreciation in fair value of investments	762,094	105,994
	1,017,433	163,384
Contributions		
Company's	1,169,967	1,059,726
Participants'	702,115	681,114
Rollovers	1,723,430	184,425
	3,595,512	1,925,265
Other		
Transfer of assets to the Plan	-	1,488,934
Other income	3,223	984
	3,223	1,489,918
Total additions	4,616,168	3,578,567
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	17,611	182,469
Administrative expenses	12,564	2,500
Total deductions	30,175	184,969
NET INCREASE	4,585,993	3,393,598
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	4,600,197	1,206,599
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$ 9,186,190	$ 4,600,197

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

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following brief description of the Florida Digestive Health Specialists, LLP Employees Savings Trust (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan sponsor is Florida Digestive Health Specialists, LLP (the Company).

General

The Plan is a safe harbor 401(k) plan available to all eligible employees of the Company, who have attained the age of twenty-one and have completed one year of service and completed 1,000 hours as defined in the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Transfer from Other Plan

The Plan was amended effective May 1, 2012 to include plan assets of Strategic Outsourcing, Inc., a predecessor employer. The value of the participant account balances, including notes receivable from participants, were liquidated and transferred into the Plan. At the time of transfer, the participant account balances amounted to $1,488,934. The participant account balances were transferred into the Plan on July 2, 2012. All prior services performed with the predecessor employer were taken into account for eligibility, vesting and purposes of allocation conditions.

Contributions

Participants may voluntarily elect to contribute between 1% and 100% of their annual eligible wages to their accounts with the Plan on a pre-tax or after-tax (Roth) basis. Participant contributions are subject to Internal Revenue Code (IRC) limits. Elective deferrals were limited to $17,500 and $17,000 in 2013 and 2012, respectively. As allowed by the IRS, the limit on elective catch-up contributions for participants age 50 and over was $5,500 for the 2013 and 2012 Plan years.

The Company may make annual discretionary contributions to the Plan. To be eligible for discretionary contributions, participants must be employed on the last day of the Plan year and have completed at least 1,000 hours of service during the Plan year. The Company made discretionary contributions amounting to $859,423 and $729,180 during the years ended December 31, 2013 and 2012, respectively. The Company may make qualified non-elective contributions (QNEC) to all eligible employees who are defined as non-highly compensated employees. QNEC are allocated among all eligible employees based on compensation. There were no QNEC during the years ended December 31, 2013 and 2012. Additionally, the Company is required to make safe harbor contributions to all eligible participants equal to 3% of each participant's Plan compensation. Safe harbor contributions began January 1, 2012 and amounted to $310,544 and $330,546 for the years ended December 31, 2013 and 2012, respectively. The Plan also accepts rollovers and direct transfers from other tax qualified plans.

1. DESCRIPTION OF THE PLAN (continued)

Participants' Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and any earnings thereon, and charged with losses and an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions, safe harbor contributions and QNEC plus actual earnings thereon. Company discretionary contributions and related earnings vest based on years of vesting service according to the following schedule:

Years of service	Vested percentage
Less than 2 years	0%
2 years but less than 3	20%
3 years but less than 4	40%
4 years but less than 5	60%
5 years but less than 6	80%
6 years or more	100%

To receive vesting service for a Plan year, a participant must have completed at least 1,000 hours of service during the Plan year.

Forfeitures

Forfeited balances of terminated participants' non-vested accounts are used to pay Plan expenses or reduce future Company contributions for the Plan year following the Plan Year in which the forfeitures occur. At December 31, 2013 and 2012, forfeited, non-vested accounts totaled $1,510 and $0, respectively. There were no forfeitures used to pay Plan expenses or reduce Company contributions during the years ended December 31, 2013 or 2012.

Payments of Benefits

On termination of service due to death, disability, separation of service or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump sum amount, in installment payments for vested balances greater than $5,000, or a lump sum transfer into an individual retirement account. If the vested balance is $5,000 or less, the balance will be paid in the form of a lump-sum payment. When a participant reaches age 59 ½, they are eligible to take in-service distributions in a lump sum amount or installment payments.

1. DESCRIPTION OF THE PLAN (continued)

Hardship Withdrawals

The Plan allows participants to withdraw a portion of their account balance in the event of immediate and heavy financial need. Any hardship withdrawal is limited to the amount needed to meet the financial need and must meet the qualification requirement under the Plan. Hardship withdrawals can not be made from Company QNEC or safe harbor contributions and may only be taken if no other distributions or loans are available. Participants taking a hardship withdrawal are suspended from making any further salary deferrals for six months following the receipt of the hardship distribution.

Administrative Expenses

The Company absorbs the majority of costs related to the Plan, with the exception of certain transaction fees paid by the Plan and loan and distribution fees paid by the participants.

Notes Receivable from Participants

Under the terms of the Plan, eligible participants may borrow from their vested account balance a minimum of $1,000 or up to a maximum of $50,000 or 50% of their vested account balance. The notes receivable are secured by the balance in the participant's account. Interest rates are determined by the Plan administrator to be commensurate with local prevailing rates at time of issuance. Repayments of notes receivable vary by participant and principal and interest are paid ratably through payroll deductions.

Notes receivable from participants are measured at their unpaid principal balance plus any unpaid accrued interest. Interest income earned on notes receivable from participants amounted to $3,223 and $984 for the years ended December 31, 2013 and 2012, respectively, and has been recorded as other income in the accompanying Statements of Changes in Net Assets Available for Benefits.

Investment Options

Participants may elect to invest in a variety of investment options offered by the Plan. Plan participants may also have the option of self-directed investment accounts, in which the participants act as their own asset manager, selecting different investments at their discretion.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires the Plan administrator to make estimates and assumptions that affect the reported amounts and disclosures. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments of the Plan 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.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on the underlying investments purchased and sold, as well as held, during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the terms of the Plan document.

Subsequent Events

The Company evaluated subsequent events through October 13, 2014, the date these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

3. INVESTMENTS

Investments of the Plan were held by MG Trust Company, LLC, (the trustee) and Oppenheimer & Company, Inc., (the custodian), at December 31, 2013 and 2012. The following table presents the fair value of investments at December 31, 2013 and 2012, respectively. The investments and investment activity held by the trustee have been certified as complete and accurate and have not been audited by the independent auditors. The investments and investment activity held by the custodian have been audited by the independent auditors. Individual investments that represent 5% or more of the Plan's net assets are separately identified.

	2013	2012
Registered investment companies:		
T. Rowe Price Retirement 2015 Advantage Fund	$ 296,808	$ 299,150
T. Rowe Price Retirement 2020 Advantage Fund	416,369	253,994
T. Rowe Price Retirement 2025 Advantage Fund	626,691	289,953
T. Rowe Price Retirement 2030 Advantage Fund	791,967	406,761
T. Rowe Price Retirement 2035 Advantage Fund	533,659	59,615
Other registered investment companies	4,237,805	1,692,399
	6,903,299	3,001,872
Common stocks	736,016	332,896
Government securities	132,828	131,381
Corporate bonds	125,627	126,830
Interest-bearing cash	142,697	65,267
	$ 8,040,467	$ 3,658,246

During the years ended December 31, 2013 and 2012 , the Plan's investments (including gains and losses on investments purchased and sold, as well as held during the year) appreciated in value by $762,094 and $105,994, respectively.

4. FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. It applies to fair value measurements already recognized or permitted by existing standards. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GAAP 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.

4. FAIR VALUE MEASUREMENTS (continued)

Level 2	Quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in inactive markets. Level 2 inputs include those other than quoted prices that are observable for the asset or liability. Level 2 inputs are derived principally from, or corroborated by, observable market data by correlation or other means. If the asset or liability has a specified 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 should 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.

Registered investment companies and common stock: Valued at the closing price reported on an active market on which the individual securities are traded.

Corporate bonds and government securities: Valued by interactive data using inputs such as benchmark yields, reported trades, broker/dealer quotes, or issuer spreads.

Interest-bearing cash: Valued at cost which equals fair value.

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. FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013:

	Level 1	Level 2	Total
Registered investment companies			
Fixed income	$ 451,277	$ -	$ 451,277
International	166,666	-	166,666
Mid/large cap stock	5,784,152	-	5,784,152
Money market	134,505	-	134,505
Small cap stock	366,699	-	366,699
Interest-bearing cash	142,697	-	142,697
Common stocks	736,016	-	736,016
Corporate bonds and government securities	-	258,455	258,455
Total assets at fair value	$ 7,782,012	$ 258,455	$ 8,040,467

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

	Level 1	Level 2	Total
Registered investment companies			
Fixed income	$ 318,109	$ -	$ 318,109
International	42,197	-	42,197
Mid/large cap stock	2,417,776	-	2,417,776
Money market	163,352	-	163,352
Small cap stock	60,438	-	60,438
Interest-bearing cash	65,267	-	65,267
Common stocks	332,896	-	332,896
Corporate bonds and government securities	-	258,211	258,211
Total assets at fair value	$ 3,400,035	$ 258,211	$ 3,658,246

5. TAX STATUS

The Company adopted a Volume Submitter Profit Sharing Plan with a cash or deferral arrangement. The Volume Submitter Plan received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2008, which stated that the Plan was designed in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

5. TAX STATUS (continued)

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to the year ended December 31, 2010.

6. 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, all participants will become 100% vested in their accounts.

Depending on the facts and circumstances, a partial termination may be found to occur where a significant number of employees are terminated or excluded from Plan participation. In this case, only those affected will become 100% vested.

7. PARTY-IN-INTEREST

CPI Qualified Plan Consultants, LLC was the record-keeper as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for record-keeping services amounted to $2,600 and $455 for the years ended December 31, 2013 and 2012, respectively.

8. 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 Statements of Net Assets Available for Benefits.

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

SCHEDULE H - LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

EIN: 27-0709861
PLAN NO: 001

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	(e) Current value
	Registered investment companies		
	Aston/Doubleline Core Plus Fixed Income Fund	6,136 shares	$ 64,312
	Blackrock Equity Dividend Fund	12,844 shares	311,861
	Cohen Steers Realty Income Fund	1,896 shares	25,046
	Delaware Diversified Income Fund	22,264 shares	197,933
	Eaton Vance Income Fund of Boston	13,761 shares	83,814
	Franklin Mutual Global Discovery Fund	3,983 shares	132,417
	Franklin Utilities Fund	3,600 shares	53,792
	Goldman Sachs Internet Tollkeeper Fund	180 shares	3,157
	Heartland Value Plus Fund	7,512 shares	269,091
	Ivy Asset Strategy Fund	3,910 shares	125,199
	John Hancock Disciplined Mid Cap Value Fund	6,469 shares	113,804
	JP Morgan Government Bond Fund	3,207 shares	34,805
	JP Morgan U.S. Equity Fund	32,092 shares	451,546
	Mainstay Large Cap Growth Fund	5,472 shares	55,112
	MFS International Diversification Fund	163 shares	2,667
	Oppenheimer Developing Markets Fund	4,313 shares	163,999
	Pimco Real Return Fund	2,584 shares	28,353
	Pioneer Cash Reserves Fund	134,504 shares	134,505
	Principal Global Diversified Income Fund	2,978 shares	42,060
	Prudential Jennison Mid Cap Growth Fund	4,095 shares	159,086
	Sentinel Small Company Fund	14,094 shares	97,608
	T.Rowe Price Retirement 2010 Advantage Fund	17,203 shares	305,021
	T.Rowe Price Retirement 2015 Advantage Fund	20,799 shares	296,808
	T.Rowe Price Retirement 2020 Advantage Fund	20,541 shares	416,369
	T.Rowe Price Retirement 2025 Advantage Fund	40,933 shares	626,691
	T.Rowe Price Retirement 2030 Advantage Fund	35,292 shares	791,967
	T.Rowe Price Retirement 2035 Advantage Fund	32,901 shares	533,659
	T.Rowe Price Retirement 2040 Advantage Fund	14,521 shares	337,633
	Balance to next page		5,858,315

See the Independent Auditors' Report

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

SCHEDULE H - LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

EIN: 27-0709861
PLAN NO: 001

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	(e) Current value
	Balance from previous page		$ 5,858,315
	Registered investment companies		
	T.Rowe Price Retirement 2045 Advantage Fund	1,979 shares	30,736
	T.Rowe Price Retirement 2050 Advantage Fund	1,579 shares	20,483
	T.Rowe Price Retirement 2055 Advantage Fund	664 shares	8,556
	Other investments		
	Oppenheimer and Company, Inc. self-directed accounts		
	Registered investment companies		985,209
	Common stocks		736,016
	Corporate bonds		125,627
	Government securities		132,828
	Interest bearing cash		142,697
*	***Notes receivable from participants***	Interest rates ranging from 3.25% - 4.25% with various maturities through 2018	221,884
			$ 8,262,351

* Parties-in-interest

See the Independent Auditors' Report

Schedule H, Line 4i

Schedule of Assets (Held At End of Year)

Name of Plan:

▶ Florida Digestive Health Specialists, LLP Employees Savings Trust

Employer Identification Number: ▶ 27-0709861

For plan year (beginning/ending): ▶ 01/01/2013 to 12/31/2013 Plan number: ▶ 001

(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
	LOAN FUND	OTHER LOANS 3.25% - 4.25%	N/A	221,884
	ASTONDOUBLELINE CRPLS FIX IN	VALUE OF INT IN REGIST INVEST CO	N/A	64,312
	BLACKROCK EQUITY DIVIDEND	VALUE OF INT IN REGIST INVEST CO	N/A	311,861
	COHEN STEERS REAL ESTATE SEC	VALUE OF INT IN REGIST INVEST CO	N/A	25,046
	DELAWARE DIVERSIFIED INCOME	VALUE OF INT IN REGIST INVEST CO	N/A	197,933
	EV INCOME FUND OF BOSTON	VALUE OF INT IN REGIST INVEST CO	N/A	83,814
	FRANKLIN MUTUAL GLB DISCOVY	VALUE OF INT IN REGIST INVEST CO	N/A	132,417
	FRANKLIN UTILITIES	VALUE OF INT IN REGIST INVEST CO	N/A	53,792
	GOLDMAN SACHS TOLLKEEPER	VALUE OF INT IN REGIST INVEST CO	N/A	3,157
	HEARTLAND VALUE PLUS	VALUE OF INT IN REGIST INVEST CO	N/A	269,091
	IVY ASSET STRATEGY	VALUE OF INT IN REGIST INVEST CO	N/A	125,199
	JH DISCIPLINED VALUE MID CAP	VALUE OF INT IN REGIST INVEST CO	N/A	113,804
	JP MORGAN GOVERNMENT BOND	VALUE OF INT IN REGIST INVEST CO	N/A	34,805
	JPMORGAN U.S. EQUITY	VALUE OF INT IN REGIST INVEST CO	N/A	451,546
	MFS INTERNATL DIVERSIFICATN	VALUE OF INT IN REGIST INVEST CO	N/A	2,667
	MAINSTAY LARGE CAP GROWTH	VALUE OF INT IN REGIST INVEST CO	N/A	55,112
	OPP DEVELOPING MARKETS	VALUE OF INT IN REGIST INVEST CO	N/A	163,999
	PRINCIPAL GLBL DIVERS INCOME	VALUE OF INT IN REGIST INVEST CO	N/A	42,059
	PIMCO REAL RETURN	VALUE OF INT IN REGIST INVEST CO	N/A	28,353
	PIO CASH RESERVES	VALUE OF INT IN REGIST INVEST CO	N/A	134,505
	PRU JENN MID CAP GROWTH	VALUE OF INT IN REGIST INVEST CO	N/A	159,086
	SENTINEL SMALL COMPANY	VALUE OF INT IN REGIST INVEST CO	N/A	97,608
	T.ROWE PRICE RETIRMNT 2010	VALUE OF INT IN REGIST INVEST CO	N/A	305,021
	T.ROWE PRICE RETIRMNT 2015	VALUE OF INT IN REGIST INVEST CO	N/A	296,808
	T.ROWE PRICE RETIRMNT 2020	VALUE OF INT IN REGIST INVEST CO	N/A	416,369
	T.ROWE PRICE RETIRMNT 2025	VALUE OF INT IN REGIST INVEST CO	N/A	626,691
	T.ROWE PRICE RETIRMNT 2030	VALUE OF INT IN REGIST INVEST CO	N/A	791,967
	T.ROWE PRICE RETIRMNT 2035	VALUE OF INT IN REGIST INVEST CO	N/A	533,659
	T.ROWE PRICE RETIRMNT 2040	VALUE OF INT IN REGIST INVEST CO	N/A	337,633
	T.ROWE PRICE RETIRMNT 2045	VALUE OF INT IN REGIST INVEST CO	N/A	30,736
	T.ROWE PRICE RETIRMNT 2050	VALUE OF INT IN REGIST INVEST CO	N/A	20,483
	T.ROWE PRICE RETIRMNT 2055	VALUE OF INT IN REGIST INVEST CO	N/A	8,556

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

(a) (b) & (c) Identity and Description		(d) Cost	(e) Value
AT&T Inc 1.6% 2/15/17	Corporate Debt	8,253	7,989
Am Exp Cr Corp 2.375% 3/24/17	Corporate Debt	8,464	8,223
Baxter Intl Inc 1.85% 06/15/18	Corporate Debt	8,058	7,900
Berkshire Hthway 4.85% 1/15/15	Corporate Debt	8,863	8,374
Caterpillar Inc 3.9% 05/27/21	Corporate Debt	5,259	5,194
Cisco Sys 5.5% 2/22/16	Corporate Debt	9,331	8,801
Deere John 1.4% 3/15/17	Corporate Debt	8,203	7,979
Du Point 3.25% 1/15/15	Corporate Debt	8,584	8,230
E M C Corp Mass 2.65%	Corporate Debt	7,979	7,835
FNMA 1.25% 9/28/16	Govt Security	7,166	7,100
FHLM 1% 7/28/17	Govt Security	4,035	3,975
FHLM 4.75% 11/17/15	Govt Security	8,053	7,566
FNMA 4.625% 10/15/14	Govt Security	7,600	7,245
GE Cap 2.9% 1/9/17	Corporate Debt	8,559	8,352
JPM Chase 3.7% 1/20/15	Corporate Debt	8,562	8,250
Ntl Rural Utils 4.75% 3/1/14	Corporate Debt	6,386	6,043
Texas Inst 1.375% 5/15/14	Corporate Debt	8,177	8,029
US Bancorp 4.2% 5/15/14	Corporate Debt	8,616	8,113
US Trsy Nte 4.25% 8/15/14	Govt Security	7,555	7,178
US Trsy Nte 4.125% 5/15/15	Govt Security	11,134	10,532
US Trsy Nte 3.875% 5/15/18	Govt Security	10,606	9,920
US Trsy Nte 2.625% 4/30/16	Govt Security	10,865	10,491
US Trsy Nte 2.5% 4/30/15	Govt Security	10,656	10,302
Us Trsy Nte 2.625% 11/15/20	Govt Security	6,433	6,098
Us Treas 2.125% 08/15/21	Govt Security	3,980	3,875
US Trsy Nte .875% 1/31/17	Govt Security	7,080	7,007
US Trsy Nte 1/25% 1/31/19	Govt Security	7,104	6,827
US Trsy Nte 1.375% 2/28/19	Govt Security	8,266	7,835
Us Trsy Nte 1% 03/31/17	Govt Security	8,019	8,018
Us Treas .75% 06/30/17	Govt Security	5,043	4,947
Us Trsy Nte 2% 02/15/23	Govt Security	13,849	13,915
Wal-Mart Stores 3.25% 10/25/20	Corporate Debt	8,972	8,169
Wells Fargo 2.1% 5/8/17	Corporate Debt	8,345	8,149
Abaxis Inc (51 shares)	Common Stock	2,350	2,041
Advisory Brd Co (44 shares)	Common Stock	2,193	2,802
Aflac Inc (92 shares)	Common Stock	4,556	6,146
Applied Matls Inc (365 shares)	Common Stock	4,097	6,453
Ansys Inc (38 shares)	Common Stock	2,707	3,314
Artisan Intl Value Fd In (2609 shares)	Mutual Fund	84,655	95,931
AthenaHealth Inc (30 shares)	Common Stock	2,390	4,035
Astrazeneca Plc (100 shares)	Common Stock	4,955	5,937
Boeing Co (39 shares)	Common Stock	2,927	5,323
Baxter Intl Inc (160 shares)	Common Stock	10,935	11,128

(a) (b) & (c) Identity and Description		(d) Cost	(e) Value
Bce Inc (113 shares)	Common Stock	4,986	4,892
Beacon Roofing Supply Inc (113 shares)	Common Stock	3,214	4,552
Berkshire Hathaway Inc D (38 shares)	Common Stock	3,824	4,505
Bio-Reference Labs Inc (82 shares)	Common Stock	2,620	2,094
Burberry Group PLC (52 shares)	Common Stock	2,113	2,629
Cabot Microelectronics Corp (46 shares)	Common Stock	1,568	2,102
Chemed Corp (48 shares)	Common Stock	3,372	3,678
Concur Technologies Inc (30 shares)	Common Stock	2,067	3,095
ConocoPhillips (259 shares)	Common Stock	15,265	18,298
Cepheid (166 shares)	Common Stock	5,866	7,748
Cree Inc (49 shares)	Common Stock	1,292	3,064
Cisco Sys Inc (529 shares)	Common Stock	11,017	11,866
CoStar Group Inc (26 shares)	Common Stock	2,137	4,799
Cushing Mlp Premier (4018 shares)	Mutual Fund	83,479	87,466
Chevron Corp (106 shares)	Common Stock	12,140	13,241
Dominion Res Inc Va New (51 shares)	Common Stock	2,738	3,299
Du Pont E I De Nemours & (87 shares)	Common Stock	4,175	5,652
Diageo P L C (34 shares)	Common Stock	3,997	4,502
Diamond Offshore Drillin (87 shares)	Common Stock	6,178	4,952
EcoLab Inc (59 shares)	Common Stock	4,052	6,152
Fastenal Co (92 shares)	Common Stock	4,123	4,371
Freeport-mcmoran Copper & Gold (225 shares)	Common Stock	7,535	8,492
Fiserv Inc (78 shares)	Common Stock	2,963	4,606
Fairfax Finl Hldgs Ltd (19 shares)	Common Stock	7,169	7,601
General Electric Co (566 shares)	Common Stock	12,692	15,865
Gentex Corp (128 shares)	Common Stock	2,227	4,221
Google Inc (3 shares)	Common Stock	2,230	3,362
Genuine Parts Co (64 shares)	Common Stock	4,248	5,324
Hsbc Hldgs Plc (71 shares)	Common Stock	3,936	3,914
Health Care Reit Inc		4,964	4,232
Hcp Inc Reit		4,917	3,850
Eagle Ser SmCap Growth (1944 shares)	Mutual Fund	82,878	110,236
Humana Inc (81 shares)	Common Stock	7,094	8,361
IHS Inc (37 shares)	Common Stock	3,529	4,429
IShares Tr S&P MCP ETF (434 shares)	Mutual Fund	54,542	58,074
Intel Corp (1114 shares)	Common Stock	24,971	28,914
IPC the Hospitalist Co Inc (55 shares)	Common Stock	2,421	3,267
Illinois Tool Wks Inc (63 shares)	Common Stock	3,947	5,297
Ishares Tr Core S&p500 (319 shares)	Mutual Fund	56,494	59,222
IVA Wordwide Fd (9852 shares)	Mutual Fund	160,552	175,562
Johnson Ctls Inc (55 shares)	Common Stock	1,445	2,822
Johnson & Johnson (243 shares)	Common Stock	17,777	22,256
JP Morgan Chase & Co (228 shares)	Common Stock	10,020	13,333
Jpmorgan Chase & Co (233 shares)	Common Stock	11,239	13,626

(a) (b) & (c) Identity and Description		(d) Cost	(e) Value
Kimberly Clark Corp (57 shares)	Common Stock	4,964	5,954
LKQ Corp (202 shares)	Common Stock	4,162	6,646
Linear Technology Corp (87 shares)	Common Stock	3,195	3,963
Lilly Eli & Co (90 shares)	Common Stock	4,768	4,590
Lockheed Martin Corp (42 shares)	Common Stock	4,077	6,244
Grand Canyon Ed Inc (109 shares)	Common Stock	2,542	4,752
Ishares Tr Iboxx Inv Cpb (846 shares)	Mutual Fund	101,918	96,603
McDonalds Corp (71 shares)	Common Stock	6,658	6,889
Mednax Inc (102 shares)	Common Stock	3,630	5,445
MDU Res Group Inc (125 shares)	Common Stock	3,310	3,819
MetLife Inc (282 shares)	Common Stock	10,377	15,205
3M Co (58 shares)	Common Stock	5,678	8,135
Altria Group Inc (358 shares)	Common Stock	11,892	13,744
Merck & Co Inc (323 shares)	Common Stock	14,708	16,166
Microsoft Corp (562 shares)	Common Stock	16,375	21,024
ProShares Tr Ult MCap 400 ETF (276 shares)	Mutual Fund	30,909	35,024
National Instrs Corp (142 shares)	Common Stock	3,474	4,547
Nextera Energy Inc (68 shares)	Common Stock	4,891	5,822
Loomis Strategic Incm A (5130 shares)	Mutual Fund	82,495	83,928
Neogen Corp (72 shares)	Common Stock	2,070	3,290
Nucor Corp (131 shares)	Common Stock	5,238	6,993
Patterson Companies Inc (59 shares)	Common Stock	2,036	2,431
Principal Midcap Fd Cl A (3707 shares)	Mutual Fund	66,176	74,993
Pepsico Inc (84 shares)	Common Stock	5,910	6,967
Pfizer Inc (334 shares)	Common Stock	8,610	10,230
Philip Morris Intl Inc (105 shares)	Common Stock	9,525	9,149
PNC Finl Svcs Group Inc (78 shares)	Common Stock	4,785	6,051
Power Integrations Inc (44 shares)	Common Stock	1,275	2,456
Portfolio Recovery Assocs Inc (69 shares)	Common Stock	2,412	3,646
Perrigo Co Pcl (19 shares)	Common Stock	1,128	2,916
Proto Labs Inc (49 shares)	Common Stock	2,355	3,488
Praxair Inc (25 shares)	Common Stock	2,663	3,251
QualComm Inc (33 shares)	Common Stock	1,986	2,450
Ritchie Bros Auctioneers (154 shares)	Common Stock	3,284	3,531
Royal Dutch Shell Plc (81 shares)	Common Stock	5,214	5,773
Royal Dutch Shell Plc (70 shares)	Common Stock	5,052	5,258
Roche Hldg Ltd (32 shares)	Common Stock	1,601	2,246
Transocean Ltd (161 shares)	Common Stock	8,658	7,957
Rockwood Hldgs Inc (38 shares)	Common Stock	1,856	2,733
Rollins Inc (110 shares)	Common Stock	2,518	3,332
Roper Inds Inc (26 shares)	Common Stock	2,886	3,606
Raytheon Co (85 shares)	Common Stock	4,794	7,710
Starbucks Corp (95 shares)	Common Stock	4,637	7,447
Sanofi (222 shares)	Common Stock	11,124	11,906

(a) (b) & (c) Identity and Description		(d) Cost	(e) Value
Staples Inc (194 shares)	Common Stock	2,482	3,083
Stericycle Inc (56 shares)	Common Stock	5,155	6,506
Proshares Tr Pshs Ult S&p 500 (344 shares)	Mutual Fund	31,887	35,281
Sysco Corp (205 shares)	Common Stock	6,708	7,401
AT&T Inc (498 shares)	Common Stock	17,159	17,510
Molson Coors Brewing Co (159 shares)	Common Stock	7,083	8,928
Techne Corp (33 shares)	Common Stock	2,291	3,124
Target Corp (167 shares)	Common Stock	10,455	10,566
Total S A (207 shares)	Common Stock	10,677	12,683
DealerTrack Hldgs Inc (71 shares)	Common Stock	1,988	3,414
Travelers Companies Inc (144 shares)	Common Stock	10,627	13,038
Touchstone Fds Group Tr (3471 shares)	Mutual Fund	61,642	72,888
Time Warner Cable Inc (80 shares)	Common Stock	7,904	10,840
Ultimate Software Group Inc (24 shares)	Common Stock	2,426	3,677
Unilever N V (111 shares)	Common Stock	4,401	4,466
United Nat Foods Inc (33 shares)	Common Stock	1,871	2,488
United Parcel Service Inc (84 shares)	Common Stock	6,150	8,827
VMWare Inc (30 shares)	Common Stock	2,717	2,691
Vodafone Group Plc New (310 shares)	Common Stock	8,536	12,186
Wells Fargo & Co (281 shares)	Common Stock	9,482	12,757
Wal-Mart Stores Inc (97 shares)	Common Stock	7,240	7,633
Rounding adjustment			-11
		1,766,530	1,979,680

(a) & (b) Identity and Description		(c) Cost	(d) Proceeds
Schedule H, Line4i - Schedule of Assets (Acquired and Disposed of Within Year)			
Dell Inc	Common Stock	9,701	10,073
Dst Sys Inc Del	Common Stock	2,518	2,728
Ishares Tr Jpmorgan Usd	Mutual Fund	82,472	76,076
Heinz H J Co	Common Stock	4,846	5,800
Ishares Tr High Yld Corp	Mutual Fund	80,426	78,907
Ishares Tr Russell 2000	Mutual Fund	99,115	107,736
Lord Abbett Short	Mutual Fund	181,644	179,518
Magna Intl Inc	Common Stock	2,215	2,557
Strayer Ed In	Common Stock	5,139	4,007
Proshares Tr Pshs Ultrass2000	Mutual Fund	62,139	72,816