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

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
BRISTOL MANAGEMENT SERVICES 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2006

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

1930 COMMERCE LANE #1
JUPITER, FL 33458

2b Employer Identification Number (EIN)
65-0192240

2c Plan Sponsor's telephone number
561-575-3551

2d Business code (see instructions)
531310

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.		
	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	**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**	145
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	119
a(2) Total number of active participants at the end of the plan year	**6a(2)**	0
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
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:
2A 2E 2J 2K

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)** [ ] **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)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....…… ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

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.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
BRISTOL MANAGEMENT SERVICES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BRISTOL MANAGEMENT SERVICES, INC.

D Employer Identification Number (EIN)
65-0192240

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

THE PENSION SOURCE, INC

2110 SE RAYS WAY
STUART, FL 34994

65-0420375

(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?
	TPA		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 ☐

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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
BRISTOL MANAGEMENT SERVICES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BRISTOL MANAGEMENT SERVICES, INC.

D Employer Identification Number (EIN)
65-0192240

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: THE INVESTMENT COMPANY OF AMERICA			
b Name of sponsor of entity listed in (a): AMERICAN FUNDS			
c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: THE GROWTH FUND OF AMERICA			
b Name of sponsor of entity listed in (a): AMERICAN FUNDS			
c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: NEW PERSPECTIVE FUND			
b Name of sponsor of entity listed in (a): AMERICAN FUNDS			
c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: THE BOND FUND OF AMERICA			
b Name of sponsor of entity listed in (a): AMERICAN FUNDS			
c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: FUNDAMENTAL INVESTORS			
b Name of sponsor of entity listed in (a): AMERICAN FUNDS			
c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN BALANCED FUND			
b Name of sponsor of entity listed in (a): AMERICAN FUNDS			
c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL INCOME BUILDER			
b Name of sponsor of entity listed in (a): AMERICAN FUNDS			
c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0

a Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN HIGH-INCOME TRUST

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL WORLD BOND FUND

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL WORLD GROWTH & INCOME

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALLCAP WORLD FUND

b Name of sponsor of entity listed in (a): AMERICAN FUDNS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2010 TARGET DATE

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2015 TARGET DATE

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2020 TARGET DATE

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2025 TARGET DATE

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2030 TARGET DATE

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2035 TARGET DATE

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2040 TARGET DATE

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2045 TARGET DATE

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2050 TARGET DATE

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS MONEY MARKET FUND

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 65-0192240-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

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

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
BRISTOL MANAGEMENT SERVICES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BRISTOL MANAGEMENT SERVICES, INC.

D Employer Identification Number (EIN)
65-0192240

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
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	97781	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	129188	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)	51096	0
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1498360	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1776425	0
	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	1776425	0

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)		
	(B) Participants	2a(1)(B)	149450	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		149450
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	2403	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2403
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	56491	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		56491
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(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)		20504
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		228848
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	806798	
(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)		806798
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)	1262	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1262
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		808060
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-579212
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		1197213

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) [X] 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 [X] No

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

(1) Name: FREDERICK DULAS, CPA LLC **(2)** EIN: 27-2519971

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		250000
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..... [X] **Yes** [ ] **No** **Amount:** 0

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)
FIRSTSERVICE RESIDENTIAL 401(K) PLAN	16-1682850	001

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
BRISTOL MANAGEMENT SERVICES 401(K)

6b Trust's EIN
650192240

BRISTOL MANAGEMENT SERVICES 401 (K) TRUST

FINANCIAL STATEMENTS
DECEMBER 31, 2014

BRISTOL MANAGEMENT SERVICES 401 (K) TRUST
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INDEPENDENT AUDITOR'S REPORT

Bristol Management Services 401 (k) Trust
Bristol Management Services, Inc.
Jupiter, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Bristol Management Services 401 (k) Trust, which comprise the statements of net assets available for benefits as of December 31, 2014 (in merger) and December 31, 2013, and the related statement 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Bristol Management Services 401 (k) Trust as of December 31, 2014 (in merger) and December 31, 2013, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding Merger

The accompanying financial statements have been prepared assuming that the Plan assets will continue as a going concern upon the merger. As discussed in Note 5 to the financial statements, the Plan merged on December 31, 2014, with the FirstService Residential 401(k) Plan. The financial statements do not include any adjustments that might result from the outcome of this merger. Our opinion is not modified with respect to that matter.

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held at December 31, 2014, and of assets acquired and disposed of within year is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA). Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Frederick Dulas

FREDERICK DULAS, CPA, LLC
April 29, 2015

BRISTOL MANAGEMENT SERVICES 401 (K) TRUST

Statement of Net Assets Available for Benefits
as of December 31, 2014 and 2013

	2014	2013
Assets		
Receivables:		
Employer contribution receivable	$ -	$ 97,781
Participant loans - non real estate	-	51,096
Total receivables	-	148,877
Investments at fair value:		
Mutual funds	-	1,627,548
Total investments at fair value	-	1,627,548
Net assets available for benefits	**$ -**	**$ 1,776,425**

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

BRISTOL MANAGEMENT SERVICES 401 (K) TRUST

Statement of Changes in Net Assets Available for Benefits
for the Year Ended December 31, 2014 and 2013

	2014	2013
Additions:		
Employer cash contributions	$ -	$ 97,781
Participant 401 (K) contributions	149,450	168,269
Rollover contributions	-	1,728
Interest - participant loans	2,403	1,210
Realized gain	20,504	-
Investment income	56,491	252,560
Total additions	228,848	521,548
Deductions:		
Benefits paid to participants	806,798	77,205
Investment advisor/management fees	1,262	490
Total deductions	808,060	77,695
Increase (decrease) in net assets available for benefits	(579,212)	443,853
Net assets available for benefits, beginning of year	1,776,425	1,332,572
Transfers out	(1,197,213)	-
Net assets available for benefits, end of year	**$ -**	**$ 1,776,425**

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

NOTE 1: DESCRIPTION OF PLAN

Bristol Management Services 401 (k) Trust (the Plan) is a defined contribution plan covering all eligible employees of Bristol Management Services, Inc. (Employer). On December 1, 2014, Bristol Management Services, Inc. merged with FirstService Residential, Inc. (FSR) and FSR became the employer of record on that date. As described in Note 5, the Plan merged into the FirstService Residential 401(k) Plan (Surviving Plan) on December 31, 2014.

All employees are eligible except members of a collective bargaining unit and non-resident aliens. The effective date of the Plan adoption is January 1, 2006. The Plan was amended effective January 1, 2009, to incorporate required changes from the 2008 Cumulative List of Changes in Plan Qualification Requirements described in section 4 of Revenue Procedure 2005-66 as modified by Revenue Procedure 2007-44. The Plan was amended and restated effective on January 1, 2010, in compliance with the Economic Growth and Tax Relief Reconciliation Act of 2001. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees is responsible for oversight of the Plan.

Each year participants may make contributions on a pre-tax or after-tax salary deferral basis up to the maximum permitted by Internal Revenue Service (IRS), including distributions from other defined benefit or defined contribution plans (rollover contributions) and employees eligible for "Catch-Up" contributions. Additional profit sharing amounts may be contributed at the option of the Employer's Board of Directors and is invested in a portfolio of the Plan's investment account. Profit sharing contributions are allocated to eligible participants as of the last day of the plan year.

Each participant account is credited with the participant's contributions as well as allocations of the Employer's profit sharing contribution and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Employer's contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after six years of credited service.

The Plan has adopted a participant loan program in compliance with Labor Regulation 2550.408b-1, and proposed Treasury Regulation Section 1.72(p)-1 permitting participants to borrow from their fund accounts. The loan limitations are: the minimum amount of any loan is $1,000; a participant may not have more than 2 loans outstanding at any one time. No more than 50 percent of the present value of a participant's vested interest in the Plan may be considered by the Plan as security for the outstanding balance of all Plan loans made to the participant. All loans are required to be repaid within 5 years of the date of the loan through salary reductions

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments held by a defined contribution plan are required to be reported at fair value. The Statement of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits presents the fair value of the investments.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported 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.

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.

Loans Receivable from Participants

Loans receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2014. If a participant ceases to make loan repayments and the plan administrator deems the participant to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. Fees related to the administration of loans receivable from participants are charged to the participant's account.

Subsequent Events

The Plan has evaluated subsequent events through April 29, 2015, the date the financial statements were available to be issued.

NOTE 3: TAX STATUS

The IRS has determined and informed the Employer by a letter dated March 31, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax return preparer believe that the Plan is designed, and currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. 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 the Plan is no longer subject to income tax examinations for years prior to 2011.

NOTE 4: 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

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

NOTE 4: FAIR VALUE MEASUREMENTS (CONTINUED)

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Index funds *	$1,067,320	$ -	$ -	$1,067,320
Balanced funds	8,737	-	-	8,737
Bond funds *	154,801	-	-	154,801
Fixed income funds *	129,188	-	-	129,188
Other funds *	267,502	-	-	267,502
Total mutual funds	1,627,548	-	-	1,627,548
Participant loans	51,096	-	-	51,096
Total assets at fair value	**$1,678,644**	**$ -**	**$ -**	**$1,678,644**

	Assets at Fair Value as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Index funds	$ -	$ -	$ -	$ -
Balanced funds	-	-	-	-
Bond funds	-	-	-	-
Fixed income funds	-	-	-	-
Other funds	-	-	-	-
	-	-	-	-
Participant loans	-	-	-	-
Total assets at fair value	**$ -**	**$ -**	**$ -**	**$ -**

At December 31, 2014, all Plan investments had been converted to cash and transferred to the Surviving Plan.

* Identifies fund investments held in excess of 5% of total assets

NOTE 5: PLAN MERGER

FirstService Residential, Inc. (Employer) has agreed to transfer the assets of the Bristol Management Services 401 (k) Trust (Merging Plan) from its current provider to Transamerica Retirement Solutions Corporation (TRSC) and merge the assets of the Merging Plan into the FirstService Residential 401(k) Plan (Surviving Plan) on December 31, 2014. Merging Plan assets were liquidated from their current investments and transferred to TRSC on December 31, 2014.

NOTE 6: RISKS AND UNCERTAINTIES

The Plan invests in limited investment securities that are managed under the guidance of a reputable and established investment broker. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risks 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 participant's account balances and the amounts reported in the statement of net assets available for benefits.

SUPPLEMENTARY INFORMATION

BRISTOL MANAGEMENT SERVICES 401 (K) TRUST

Supplementary Schedule of Assets Held
at December 31, 2014

IDENTITY OF ISSUE	DESCRIPTION	COST	CURRENT VALUE
Participant loans - non real estate		$ -	$ -
American Funds - mutual funds:			
The Growth Funds of America	Pooled Separate Account	-	-
Europacific Growth Fund	Pooled Separate Account	-	-
Smallcap World Fund	Pooled Separate Account	-	-
New Perspective Fund	Pooled Separate Account	-	-
The Investment Company of America	Pooled Separate Account	-	-
Capital World Growth and Income Fund	Pooled Separate Account	-	-
Fundamental Investors	Pooled Separate Account	-	-
Capital Income Builder	Pooled Separate Account	-	-
American Balanced Fund	Pooled Separate Account	-	-
American High Income Trust	Pooled Separate Account	-	-
The Bond Fund of America	Pooled Separate Account	-	-
Capital World Bond Fund	Pooled Separate Account	-	-
American Funds Money Market	Pooled Separate Account	-	-
American Funds 2020 Target	Pooled Separate Account	-	-
American Funds 2030 Target	Pooled Separate Account	-	-
American Funds 2015 Target	Pooled Separate Account	-	-
American Funds 2025 Target	Pooled Separate Account	-	-
American Funds 2035 Target	Pooled Separate Account	-	-
American Funds 2010 Target	Pooled Separate Account	-	-
American Funds 2040 Target	Pooled Separate Account	-	-
American Funds 2045 Target	Pooled Separate Account	-	-
American Funds 2050 Target	Pooled Separate Account	-	-
Total assets		$ -	$ -

See Independent Auditor's Report

BRISTOL MANAGEMENT SERVICES 401 (K) TRUST

Supplementary Schedule of Assets Acquired and Disposed of Within Year
For the Year Ended December 31, 2014

IDENTITY OF ISSUE	DESCRIPTION	COST	PROCEEDS OF DISPOSITIONS
Participant loans - non real estate		$ -	$ 91,865
Loan		-	35,743
American Funds - mutual funds:			
The Growth Funds of America	Pooled Separate Account	-	203,184
Europacific Growth Fund	Pooled Separate Account	-	6,227
Smallcap World Fund	Pooled Separate Account	-	17,767
New Perspective Fund	Pooled Separate Account	-	6,834
The Investment Company of America	Pooled Separate Account	-	201,719
Capital World Growth and Income Fund	Pooled Separate Account	-	8,075
Fundamental Investors	Pooled Separate Account	-	4,867
Capital Income Builder	Pooled Separate Account	-	116,740
American Balanced Fund	Pooled Separate Account	-	-
American High Income Trust	Pooled Separate Account	-	94,518
The Bond Fund of America	Pooled Separate Account	-	63,357
Capital World Bond Fund	Pooled Separate Account	-	4,147
American Funds Money Market	Pooled Separate Account	-	10,955
American Funds 2020 Target	Pooled Separate Account	-	8,392
American Funds 2030 Target	Pooled Separate Account	-	-
American Funds 2015 Target	Pooled Separate Account	-	16,314
American Funds 2025 Target	Pooled Separate Account	-	-
American Funds 2035 Target	Pooled Separate Account	-	-
American Funds 2010 Target	Pooled Separate Account	-	7,961
American Funds 2040 Target	Pooled Separate Account	-	-
American Funds 2045 Target	Pooled Separate Account	-	-
American Funds 2050 Target	Pooled Separate Account	-	-
Total assets		**$ -**	**$ 898,665**

See Independent Auditor's Report

BRISTOL MANAGEMENT SERVICES 401 (K) TRUST

COMMUNICATION WITH MANAGEMENT

DECEMBER 31, 2014

FREDERICK DULAS, CPA, LLC
Certified Public Accountant

P.O. Box 1149 • Port Salerno, FL 34992

Tel: (772) 631-5690
Fax: (772) 678-6372
email: fdulascpa@yahoo.com

To the Board of Directors of
Bristol Management Services 401 (k) Trust

We have audited the financial statements of Bristol Management Services 401 (k) Trust for the year ended December 31, 2014, and have issued our report thereon dated April 29, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated September 23, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

You are responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Bristol Management Services 401 (k) Trust are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements and are based on your knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimate(s) affecting the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were sensitive disclosures affecting the financial statements relating to the merger of the Plan at December 31, 2014.

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

Difficulties Encountered in Performing the Audit

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

Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. You have corrected all such misstatements.

Disagreements with Management

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

Other Audit Findings or Issues

For purposes of this letter, there were no other audit findings or issues.

This information is intended solely for the use of the Board of Directors of Bristol Management Services 401 (k) Trust and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Frederick Dulas

FREDERICK DULAS, CPA, LLC
April 29, 2015

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning **01/01/2014** and ending **12/31/2014**

A Name of plan	**B** Three-digit plan number (PN) ►	
Bristol Management Services 401(K) Plan		**001**

C Plan or DFE sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
Bristol Management Services, Inc.	**65-0192240**

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: **The Investment Company of America**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **The Growth Fund of America**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **New Perspective Fund**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **The Bond Fund of America**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **Fundamental Investors**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **American Balanced Fund**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **Capital Income Builder**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **Europacific Growth Fund**		
b Name of sponsor of entity listed in (a): **American Funds**		
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American High-Income Trust**		
b Name of sponsor of entity listed in (a): **American Funds**		
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **Capital World Bond Fund**		
b Name of sponsor of entity listed in (a): **American Funds**		
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **Capital World Growth & Income**		
b Name of sponsor of entity listed in (a): **American Funds**		
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **Smallcap World Fund**		
b Name of sponsor of entity listed in (a): **American Fudns**		
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2010 Target Date**		
b Name of sponsor of entity listed in (a): **American Funds**		
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2015 Target Date**		
b Name of sponsor of entity listed in (a): **American Funds**		
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2020 Target Date**		
b Name of sponsor of entity listed in (a): **American Funds**		
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2025 Target Date**		
b Name of sponsor of entity listed in (a): **American Funds**		
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2030 Target Date**		
b Name of sponsor of entity listed in (a): **American Funds**		
c EIN-PN **65-0192240-001**	**d** Entity code **M**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

Part II **Information on Participating Plans (to be completed by DFEs)**
(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2035 Target Date**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2040 Target Date**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2045 Target Date**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2050 Target Date**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds Money Market Fund**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning **01/01/2014** and ending **12/31/2014**

A Name of plan	**B** Three-digit plan number (PN) ►	
Bristol Management Services 401(K) Plan		**001**

C Plan or DFE sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
Bristol Management Services, Inc.	**65-0192240**

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: **The Investment Company of America**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **The Growth Fund of America**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **New Perspective Fund**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **The Bond Fund of America**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **Fundamental Investors**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **American Balanced Fund**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **Capital Income Builder**

b Name of sponsor of entity listed in (a): **American Funds**

c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) **0**

a Name of MTIA, CCT, PSA, or 103-12 IE: **Europacific Growth Fund**			
b Name of sponsor of entity listed in (a): **American Funds**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American High-Income Trust**			
b Name of sponsor of entity listed in (a): **American Funds**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **Capital World Bond Fund**			
b Name of sponsor of entity listed in (a): **American Funds**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **Capital World Growth & Income**			
b Name of sponsor of entity listed in (a): **American Funds**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **Smallcap World Fund**			
b Name of sponsor of entity listed in (a): **American Fudns**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2010 Target Date**			
b Name of sponsor of entity listed in (a): **American Funds**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2015 Target Date**			
b Name of sponsor of entity listed in (a): **American Funds**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2020 Target Date**			
b Name of sponsor of entity listed in (a): **American Funds**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2025 Target Date**			
b Name of sponsor of entity listed in (a): **American Funds**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**
a Name of MTIA, CCT, PSA, or 103-12 IE: **American Funds 2030 Target Date**			
b Name of sponsor of entity listed in (a): **American Funds**			
c EIN-PN **65-0192240-001**	**d** Entity code **P**	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	**0**

Part II **Information on Participating Plans (to be completed by DFEs)**
(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box attach a list of participating employer information in accordance with the form instructions); or
- [x] a single-employer plan;
- [ ] a DFE (specify) ___

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

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

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

Part II Basic Plan Information --- enter all requested information

1a Name of plan
Bristol Management Services 401(K) Plan

1b Three-digit plan number (PN) ► 001

1c Effective date of plan 01/01/2006

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

Bristol Management Services, Inc.

1930 Commerce Lane #1

US Jupiter FL 33458

2b Employer Identification Number (EIN)
65-0192240

2c Plan Sponsor's telephone number
(561) 575-3551

2d Business code (see instructions)
531310

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	Steve Inglis	3/27/15	Steve Inglis
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Steve Inglis	3/27/15	Steve Inglis
	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	**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**	145
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	119
a(2) Total number of active participants at the end of the plan year	**6a(2)**	0
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a(2), 6b,** and **6c**	**6d**	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
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:

2A 2E 2J 2K

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

Plan funding arrangement (check all that apply)

9a	**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) [ ] **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) [X] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) . . . . . ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filling requirements? (See instructions and 29 CFR 2520.101-2.) . . ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filling requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2014
Department of Labor Employee Benefit Security Administration	▶ File as an attachment to Form 5500.	This Form is Open to Public Inspection.
Pension Benefit Guaranty Corporation		

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan	B Three-digit plan number (PN) ▶
Bristol Management Services 401(K) Plan	001

C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)
Bristol Management Services, Inc.	65-0192240

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions) ..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

The Pension Source, Inc **65-0420375**
2110 SE Rays Way

US **Stuart** **FL 34994**

(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?
	TPA		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, line 4i

Schedule of Assets (Acquired and Disposed of Within Year).

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan

Bristol Management Services 401(K) Plan

Employer Identification Number

65-0192240

Three-digit plan number ► **001**

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of acquisitions	(d) Proceeds of dispositions
The Investment Company of Amer	Pooled Separate Account AF		
The Growth Funds of America			
New Perspective Fund			
The Bond Fund of America			
Fundamental Investors			
American Balanced Fund			
Capital Income Builder			
Europacific Growth Fund			
American High-Income Trust			
Capital World Bond Fund			
Capital World Growth and Inc			
Smallcap World Fund			
American Funds 2010 Target			
American Funds 2015 Target			
American Funds 2020 Target			
American Funds 2025 Target			
American Funds 2030 Target			
American Funds 2035 Target			
American Funds 2040 Target			
American Funds 2045 Target			
American Funds 2050 Target			
American Funds Money Market			
Participant Notes Receivable			

Schedule H, line 4i

Schedule of Assets (Acquired and Disposed of Within Year).

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan

Bristol Management Services 401(K) Plan

Employer Identification Number

65-0192240

Three-digit plan number ► **001**

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of acquisitions	(d) Proceeds of dispositions
The Investment Company of Amer	Pooled Separate Account AF		201,719
The Growth Funds of America	Pooled Separate Account AF		203,184
New Perspective Fund	Pooled Separate Account AF		6,834
The Bond Fund of America	Pooled Separate Account AF		63,357
Fundamental Investors	Pooled Separate Account AF		4,867
American Balanced Fund	Pooled Separate Account AF		0
Capital Income Builder	Pooled Separate Account AF		116,740
Europacific Growth Fund	Pooled Separate Account AF		6,227
American High-Income Trust	Pooled Separate Account AF		94,518
Capital World Bond Fund	Pooled Separate Account AF		4,147
Capital World Growth and Inc	Pooled Separate Account AF		8,075
Smallcap World Fund	Pooled Separate Account AF		17,767
American Funds 2010 Target	Pooled Separate Account AF		7,961
American Funds 2015 Target	Pooled Separate Account AF		16,314
American Funds 2020 Target	Pooled Separate Account AF		8,392
American Funds 2025 Target	Pooled Separate Account AF		0
American Funds 2030 Target	Pooled Separate Account AF		0
American Funds 2035 Target	Pooled Separate Account AF		0
American Funds 2040 Target	Pooled Separate Account AF		0
American Funds 2045 Target	Pooled Separate Account AF		0
American Funds 2050 Target	Pooled Separate Account AF		0
American Funds Money Market	Pooled Separate Account AF		10,955
Participant Notes Receivable			91,865
Loan			35,743

Schedule H, line 4i
Schedule of Assets (Held At End of Year)

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan
Bristol Management Services 401(K) Plan

Employer Identification Number
65-0192240

Three-digit 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
*	The Growth Funds of America	Pooled Separate Account-AF		
*	Europacific Growth Fund	Pooled Separate Account-AF		
*	Smallcap World Fund	Pooled Separate Account-AF		
*	New Perpective Fund	Pooled Separate Account-AF		
*	The Investment Company of Amer	Pooled Separate Account-AF		
*	Capital World Growth and Inc	Pooled Separate Account-AF		
*	Fundamental Investors	Pooled Separate Account-AF		
*	Capital Income Builder	Pooled Separate Account-AF		
*	American Balanced Fund	Pooled Separate Account-AF		
*	American High-Income Trust	Pooled Separate Account-AF		
*	The Bond Fund of America	Pooled Separate Account-AF		
*	Capital World Bond Fund	Pooled Separate Account-AF		
*	American Funds Money Makert	Pooled Separate Account-AF		
*	American Funds 2020 Target	Pooled Separate Account-AF		
*	American Funds 2030 Target	Pooled Separate Account-AF		
*	American Funds 2015 Target	Pooled Separate Account-AF		
*	American Funds 2025 Target	Pooled Separate Account-AF		
*	American Funds 2035 Target	Pooled Separate Account-AF		
*	American Funds 2010 Target	Pooled Separate Account-AF		
*	American Funds 2040 Target	Pooled Separate Account-AF		
*	American Funds 2045 Target	Pooled Separate Account-AF		
*	American Funds 2050 Target	Pooled Separate Account-AF		
	Participant Notes Receivable			

Schedule H, line 4i
Schedule of Assets (Held At End of Year)

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan
Bristol Management Services 401(K) Plan

Employer Identification Number
65-0192240

Three-digit plan number ► **001**

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*	The Growth Funds of America	Pooled Separate Account-AF		
*	Europacific Growth Fund	Pooled Separate Account-AF		
*	Smallcap World Fund	Pooled Separate Account-AF		
*	New Perpective Fund	Pooled Separate Account-AF		
*	The Investment Company of Amer	Pooled Separate Account-AF		
*	Capital World Growth and Inc	Pooled Separate Account-AF		
*	Fundamental Investors	Pooled Separate Account-AF		
*	Capital Income Builder	Pooled Separate Account-AF		
*	American Balanced Fund	Pooled Separate Account-AF		
*	American High-Income Trust	Pooled Separate Account-AF		
*	The Bond Fund of America	Pooled Separate Account-AF		
*	Capital World Bond Fund	Pooled Separate Account-AF		
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*	American Funds 2035 Target	Pooled Separate Account-AF		
*	American Funds 2010 Target	Pooled Separate Account-AF		
*	American Funds 2040 Target	Pooled Separate Account-AF		
*	American Funds 2045 Target	Pooled Separate Account-AF		
*	American Funds 2050 Target	Pooled Separate Account-AF		
	Participant Notes Receivable			

Schedule H, line 4i

Schedule of Assets (Acquired and Disposed of Within Year).

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan

Bristol Management Services 401(K) Plan

Employer Identification Number

65-0192240

Three-digit plan number ► **001**

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American Balanced Fund	Pooled Separate Account AF		0
Capital Income Builder	Pooled Separate Account AF		116,740
Europacific Growth Fund	Pooled Separate Account AF		6,227
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Capital World Bond Fund	Pooled Separate Account AF		4,147
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American Funds 2010 Target	Pooled Separate Account AF		7,961
American Funds 2015 Target	Pooled Separate Account AF		16,314
American Funds 2020 Target	Pooled Separate Account AF		8,392
American Funds 2025 Target	Pooled Separate Account AF		0
American Funds 2030 Target	Pooled Separate Account AF		0
American Funds 2035 Target	Pooled Separate Account AF		0
American Funds 2040 Target	Pooled Separate Account AF		0
American Funds 2045 Target	Pooled Separate Account AF		0
American Funds 2050 Target	Pooled Separate Account AF		0
American Funds Money Market	Pooled Separate Account AF		10,955
Participant Notes Receivable			91,865
Loan			35,743

Schedule H, line 4i
Schedule of Assets (Held At End of Year)

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan
Bristol Management Services 401(K) Plan

Employer Identification Number
65-0192240

Three-digit 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
*	The Growth Funds of America	Pooled Separate Account-AF		
*	Europacific Growth Fund	Pooled Separate Account-AF		
*	Smallcap World Fund	Pooled Separate Account-AF		
*	New Perpective Fund	Pooled Separate Account-AF		
*	The Investment Company of Amer	Pooled Separate Account-AF		
*	Capital World Growth and Inc	Pooled Separate Account-AF		
*	Fundamental Investors	Pooled Separate Account-AF		
*	Capital Income Builder	Pooled Separate Account-AF		
*	American Balanced Fund	Pooled Separate Account-AF		
*	American High-Income Trust	Pooled Separate Account-AF		
*	The Bond Fund of America	Pooled Separate Account-AF		
*	Capital World Bond Fund	Pooled Separate Account-AF		
*	American Funds Money Makert	Pooled Separate Account-AF		
*	American Funds 2020 Target	Pooled Separate Account-AF		
*	American Funds 2030 Target	Pooled Separate Account-AF		
*	American Funds 2015 Target	Pooled Separate Account-AF		
*	American Funds 2025 Target	Pooled Separate Account-AF		
*	American Funds 2035 Target	Pooled Separate Account-AF		
*	American Funds 2010 Target	Pooled Separate Account-AF		
*	American Funds 2040 Target	Pooled Separate Account-AF		
*	American Funds 2045 Target	Pooled Separate Account-AF		
*	American Funds 2050 Target	Pooled Separate Account-AF		
	Participant Notes Receivable			

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

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning **01/01/2014** and ending **12/31/2014**

A Name of plan
Bristol Management Services 401(K) Plan

B Three-digit plan number (PN) ▶ **001**

C Plan sponsor's name as shown on line 2a of Form 5500
Bristol Management Services, Inc.

D Employer Identification Number (EIN)
65-0192240

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	97,781	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	129,188	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)	51,096	0
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1,498,360	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1,776,425	0
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		0
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1,776,425	0

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	0	
(B) Participants	2a(1)(B)	149,450	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		149,450
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	2,403	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2,403
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	56,491	
(D) Total dividends. Add lines **2b(2)(A), (B),** and **(C)**	2b(2)(D)		56,491
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(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)		20,504
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		228,848
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	806,798	
(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)		806,798
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)	1,262	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1,262
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		808,060
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		(579,212)
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		1,197,213

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) [X] 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 [X] No

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

(1) Name: **Frederick Dulas, CPA LLC** (2) EIN: **27-2519971**

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 faliures 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 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		250,000
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 . . . [X] **Yes** [ ] **No** **Amount:** **0**

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)
FirstService Residential 401(K) Plan	**16-1682850**	**001**

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
Bristol Management Services 401(K)	**65-0192240**

Schedule H, line 4i
Schedule of Assets (Held At End of Year)

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan
Bristol Management Services 401(K) Plan

Employer Identification Number
65-0192240

Three-digit 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
*	The Growth Funds of America	Pooled Separate Account-AF		
*	Europacific Growth Fund	Pooled Separate Account-AF		
*	Smallcap World Fund	Pooled Separate Account-AF		
*	New Perpective Fund	Pooled Separate Account-AF		
*	The Investment Company of Amer	Pooled Separate Account-AF		
*	Capital World Growth and Inc	Pooled Separate Account-AF		
*	Fundamental Investors	Pooled Separate Account-AF		
*	Capital Income Builder	Pooled Separate Account-AF		
*	American Balanced Fund	Pooled Separate Account-AF		
*	American High-Income Trust	Pooled Separate Account-AF		
*	The Bond Fund of America	Pooled Separate Account-AF		
*	Capital World Bond Fund	Pooled Separate Account-AF		
*	American Funds Money Makert	Pooled Separate Account-AF		
*	American Funds 2020 Target	Pooled Separate Account-AF		
*	American Funds 2030 Target	Pooled Separate Account-AF		
*	American Funds 2015 Target	Pooled Separate Account-AF		
*	American Funds 2025 Target	Pooled Separate Account-AF		
*	American Funds 2035 Target	Pooled Separate Account-AF		
*	American Funds 2010 Target	Pooled Separate Account-AF		
*	American Funds 2040 Target	Pooled Separate Account-AF		
*	American Funds 2045 Target	Pooled Separate Account-AF		
*	American Funds 2050 Target	Pooled Separate Account-AF		
	Participant Notes Receivable			

Schedule H, line 4i

Schedule of Assets (Acquired and Disposed of Within Year).

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan

Bristol Management Services 401(K) Plan

Employer Identification Number

65-0192240

Three-digit plan number ► **001**

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of acquisitions	(d) Proceeds of dispositions
The Investment Company of Amer	Pooled Separate Account AF		
The Growth Funds of America			
New Perspective Fund			
The Bond Fund of America			
Fundamental Investors			
American Balanced Fund			
Capital Income Builder			
Europacific Growth Fund			
American High-Income Trust			
Capital World Bond Fund			
Capital World Growth and Inc			
Smallcap World Fund			
American Funds 2010 Target			
American Funds 2015 Target			
American Funds 2020 Target			
American Funds 2025 Target			
American Funds 2030 Target			
American Funds 2035 Target			
American Funds 2040 Target			
American Funds 2045 Target			
American Funds 2050 Target			
American Funds Money Market			
Participant Notes Receivable			