# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

**2013**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

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

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

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

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
XANTERRA PARKS & RESORTS, INC. EMPLOYEE SAVINGS 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)

XANTERRA PARKS & RESORTS, INC.

6312 S FIDDLERS GREEN CIRCLE
SUITE 600N
GREENWOOD VILLAGE, CO 80111

**2b** Employer Identification Number (EIN)
13-2735034

**2c** Sponsor's telephone number
303-600-3429

**2d** Business code (see instructions)
531390

**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. | 07/29/2014 | PRITESH PATEL |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number (optional)

| | | |
|---|---|---|
| **3a** Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address | **3b** Administrator's EIN | |
| | **3c** Administrator's telephone number | |
| **4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: | **4b** EIN | |
| **a** Sponsor's name | **4c** PN | |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 3383 |
| **6** | Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** | Active participants | **6a** | 2590 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 1966 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 4556 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 8 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 4564 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 3958 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2R 2T 3H

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

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

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

**a Pension Schedules**

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

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

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

**b General Schedules**

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

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

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

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

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

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

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2013**<br>**This Form is Open to Public Inspection.** |

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

**A** Name of plan
XANTERRA PARKS & RESORTS, INC. EMPLOYEE SAVINGS PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
XANTERRA PARKS & RESORTS, INC.

**D** Employer Identification Number (EIN)
13-2735034

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

ALLIANZ FUNDS

33-0457728

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

AMERICAN FUNDS

95-1411037

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

BLACKROCK

04-6171663

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

DODGE & COX

94-1441976

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

FIDELITY INVESTMENTS

06-1194217

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

GOLDMAN SACHS

13-5108880

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

HARTFORD MUTUAL FUNDS

13-3317783

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

THORNBURG

85-0301299

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

PIMCO FUNDS

95-2632339

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

T ROWE PRICE

52-2264646

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

JANUS

43-1804048

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

HARBOR

04-2679462

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

MFS

04-2747644

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

ACADIAN FUNDS

04-2929221

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

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

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

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

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

**(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)

WELLS FARGO BANK, N.A.

94-1347393

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 15 37 49 50 52 60 62 63 64 | SERVICE PROVIDER | 99238 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

EIDE BAILLY

45-0250958

| (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? |
|---|---|---|---|---|---|---|
| 10 29 50 | ACCOUNTING FIRM | 22735 | Yes [ ] No [X] | 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

**2013**

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

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

**A** Name of plan
XANTERRA PARKS & RESORTS, INC. EMPLOYEE SAVINGS PLAN

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

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
XANTERRA PARKS & RESORTS, INC.

**D** Employer Identification Number (EIN)
13-2735034

**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: WELLS FARGO STABLE RETURN FUND N

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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) |
|---|---|---|
| 41-6202499-001 | C | 13768857 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO INTERNATIONAL BOND CIT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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) |
|---|---|---|
| 46-6136833-001 | C | 78469 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF/BLCKRCK S&P MC INDEX FUND CIT N

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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) |
|---|---|---|
| 52-2265235-001 | C | 653690 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO CORE BOND CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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) |
|---|---|---|
| 94-3222878-001 | C | 84163 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE RETURN FUND AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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) |
|---|---|---|
| 46-6208287-001 | C | 29688 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF/JANUS OVERSEAS CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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) |
|---|---|---|
| 45-6648669-001 | C | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO / MFS VALUE CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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) |
|---|---|---|
| 45-6448640-001 | C | 212419 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF/MULTI-MANAGER SMALL CAP CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

| **c** EIN-PN 45-6648658-001 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77969 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF/THORNBURG INTERNATIONAL CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

| **c** EIN-PN 45-6651338-001 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 88565 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF/TRP INST LRGCAP GRWTH MGD CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

| **c** EIN-PN 45-6648614-001 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41748 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO LARGE CAP GROWTH CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

| **c** EIN-PN 56-6649361-001 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77141 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF/TRP INST EQUITY INC MGD CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

| **c** EIN-PN 46-6586666-001 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 116282 |
|---|---|---|

**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

**2013**

**This Form is Open to Public Inspection**

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

**A** Name of plan
XANTERRA PARKS & RESORTS, INC. EMPLOYEE SAVINGS PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
XANTERRA PARKS & RESORTS, INC.

**D** Employer Identification Number (EIN)
13-2735034

## 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) | | |
| **(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) | | |
| **(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) | | |
| **(8)** Participant loans | 1c(8) | 1053268 | 1108043 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 14434660 | 15228991 |
| **(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) | 38176177 | 47366605 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 836055 | 838273 |

| | | (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 | 54500160 | 64541912 |
| **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 | 54500160 | 64541912 |

## 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) | 1598846 | |
| **(B)** Participants | 2a(1)(B) | 3214559 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 420478 | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 5233883 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 470 | |
| **(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) | 39076 | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 39546 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | 8291 | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 1747537 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 1755828 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 2587191 | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 2583072 | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 4119 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | -5359 | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | -5359 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 452141 |
| (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) | | 7198987 |
| c Other income | 2c | | 3510 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 14682655 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 6234899 | |
| (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) | | 6234899 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 16027 |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 180538 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 180538 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 6431464 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 8251191 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 1790561 |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

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

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

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

**(1)** Name: EIDE BAILLY LLP **(2)** EIN: 45-0250958

**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 | | 10000000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2013**

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

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

**A** Name of plan
XANTERRA PARKS & RESORTS, INC. EMPLOYEE SAVINGS PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
XANTERRA PARKS & RESORTS, INC.

**D** Employer Identification Number (EIN)
13-2735034

## Part I Distributions

**All references to distributions relate only to payments of benefits during the plan year.**

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1** 0

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 41-6257133

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... **3**

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11 a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EideBailly

CPAs & BUSINESS ADVISORS

## Independent Auditor's Report

The Plan Administrator, Members of the Xanterra ESP Investment and Administrative Committees, and Management of the
Xanterra Parks & Resorts, Inc. Employee Savings Plan
Greenwood Village, Colorado

**Report on the Financial Statements**
We were engaged to audit the accompanying financial statements of the Xanterra Parks & Resorts, Inc. Employee Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**
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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Basis for Disclaimer of Opinion**
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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



www.eidebailly.com

5299 DTC Blvd., Ste. 1000 | Greenwood Village, CO 80111-3329 | TF 877.882.9856 | T 303.770.5700 | F 303.770.7581 | EOE

**Other Matter – Supplemental Schedule**
The supplemental Schedule H, Line 4i - Schedule of Assets Held at End of Year as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

**Report on Form and Content in Compliance with DOL Rules and Regulations**
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Eide Bailly LLP

Greenwood Village, Colorado
July 16, 2014



Financial Statements
December 31, 2013 and 2012

# Xanterra Parks & Resorts, Inc. Employee Savings Plan

Independent Auditor's Report ..... 1

Financial Statements

Statements of Net Assets Available for Benefits ..... 3
Statement of Changes in Net Assets Available for Benefits ..... 4
Notes to Financial Statements ..... 5

Supplemental Schedule

Schedule H, Line 4i – Schedule of Assets Held at End of Year ..... 18

EideBailly

CPAs & BUSINESS ADVISORS

## Independent Auditor's Report

The Plan Administrator, Members of the Xanterra ESP Investment and Administrative Committees, and Management of the
Xanterra Parks & Resorts, Inc. Employee Savings Plan
Greenwood Village, Colorado

**Report on the Financial Statements**
We were engaged to audit the accompanying financial statements of the Xanterra Parks & Resorts, Inc. Employee Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**
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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Basis for Disclaimer of Opinion**
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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



www.eidebailly.com

5299 DTC Blvd., Ste. 1000 | Greenwood Village, CO 80111-3329 | TF 877.882.9856 | T 303.770.5700 | F 303.770.7581 | EOE

**Other Matter – Supplemental Schedule**
The supplemental Schedule H, Line 4i - Schedule of Assets Held at End of Year as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

**Report on Form and Content in Compliance with DOL Rules and Regulations**
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Eide Bailly LLP

Greenwood Village, Colorado
July 16, 2014

| | 2013 | 2012 |
|---|---|---|
| Assets | | |
| Investments, at fair value | | |
| Mutual funds | $ 47,366,605 | $ 38,176,177 |
| Collective trust funds | 15,339,142 | 14,839,214 |
| Self-directed brokerage accounts | 838,273 | 836,055 |
| Total investments, at fair value | 63,544,020 | 53,851,446 |
| Notes receivable from participants | 1,108,043 | 1,053,268 |
| Contributions receivable | | |
| Participant | - | 53,082 |
| Employer | - | 26,251 |
| Total contributions receivable | - | 79,333 |
| Net Assets Reflecting Investments at Fair Value | 64,652,063 | 54,984,047 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | (110,151) | (404,554) |
| Net Assets Available for Benefits | $ 64,541,912 | $ 54,579,493 |

| | |
|---|---|
| Additions | |
| Investment Income | |
| Net appreciation in fair value of investments | $ 8,613,019 |
| Interest and dividends | 796,677 |
| Total investment income | 9,409,696 |
| Interest Income on Notes Receivable from Plan Participants | 39,076 |
| Contributions | |
| Participant | 3,161,477 |
| Employer | 1,572,595 |
| Rollover | 420,478 |
| Total contributions | 5,154,550 |
| Total additions | 14,603,322 |
| Deductions | |
| Benefits paid to participants | 6,250,926 |
| Administrative expenses | 180,538 |
| Total deductions | 6,431,464 |
| Net Increase | 8,171,858 |
| Transfer from affiliated plan | 1,790,561 |
| Net Assets Available for Benefits | |
| Beginning of year | 54,579,493 |
| End of year | $ 64,541,912 |

## Note 1 - Description of Plan

The following brief description of the Xanterra Parks & Resorts, Inc. Employee Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

### General

The Plan is a defined contribution plan established by Xanterra Parks & Resorts, Inc., effective January 1, 2006, as an amendment, restatement and continuation of that part of the JMB Realty Corporation Employees' Savings Plan known prior to the effective date as "Appendix A – Xanterra Portion of the JMB Realty Corporation Employees' Savings Plan." Immediately prior to the effective date, the assets and liabilities of the JMB Realty Corporation Employees' Savings Plan attributable to Appendix A – Xanterra Portion of the JMB Realty Corporation Employees' Savings Plan were spun off and transferred to the Plan. In conjunction with the spin-off and transfer, the Xanterra Parks & Resorts, Inc. Employee Savings Trust ceased to form part of the JMB Realty Corporation Employees' Savings Plan. The following employers (collectively, the Company) are adopting employers under the Plan: Xanterra Parks & Resorts, Inc., Xanterra South Rim, L.L.C., American Railway Explorer, Inc., Xanterra Kingsmill, LLC, Xanterra Tusayan, LLC (effective December 13, 2012), Kingsmill Realty, Inc. (effective June 13, 2013), and Xanterra Adventures, LLC (effective November 1, 2013). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

On August 1, 2013, the assets of the Windstar Cruises, LLC 401(k) Profit Sharing Plan were merged into the Plan. The assets of the Windstar Cruises, LLC 401(k) Profit Sharing Plan are recorded on the Statement of Changes in Net Assets Available for Benefits as a "transfer from affiliated plan".

### Eligibility

All salaried and hourly employees of the Company who have completed at least one year of service, as defined, are eligible to become a participant in the Plan. Effective November 1, 2010, an employee must have reached age 21 to be eligible; this age requirement is not applicable to those employees that were participants prior to the effective date. Employees who are part of a collective bargaining agreement are not eligible, unless specifically stated in the collective bargaining agreement.

### Entry Date

Employees may enter the Plan on the date that coincides with or follows the date they satisfy the Plan's eligibility requirements. If an employee does not reach 1,000 hours during their first 12 months of employment, they may not enter the Plan until January 1st of the next Plan year after the service requirement is met.

### Contributions

Each year, participants may contribute between 2% and 50% of their eligible compensation, as defined in the Plan Document. Contributions are subject to certain Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company contributes 100% of the first 3% of a participant's eligible compensation contributed to the Plan each payroll period. In addition, the Company matches 50% of the next 2% of a participant's eligible compensation contributed to the Plan each payroll period. Participants may also contribute amounts representing distributions from other qualified plans.

**Participant Accounts**

Each participant's account is credited with the participant's contribution and the Company's matching contributions, as well as an allocation of the Company's discretionary contributions, if any, and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant's earnings, account balances or specific participant transactions, as defined by the Plan Document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Investment Options**

Upon enrollment into the Plan, a participant may direct deferrals and employer contributions in any of the funds covered by the Plan. Participants may change their investment options daily.

**Vesting**

Participants are 100% vested in their contributions, Company matching contributions, and the earnings thereon. Certain other portions of participant accounts, as defined in the Plan Document, are vested based on years of continuous service. A participant is vested in these items after five years of continuous service.

**Forfeitures**

At December 31, 2013 and 2012, the balance of forfeited non-vested accounts totaled $4,209 and $4,144, respectively. These forfeitures will be used to reduce future Company contributions.

**Notes Receivable from Participants**

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with the current Prime rate at the time funds are borrowed (Prime at December 31, 2013 was 3.25%). Interest rates range from 3.25% to 10.25%. Principal and interest is paid ratably through payroll deductions over a period not to exceed five years, unless the proceeds of the loan were used to acquire the participant's residence, in which case the loan will be ten years. A participant may have no more than one outstanding loan at a given time.

**Payment of Benefits**

Participants may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or annual installments as defined in the Plan Document upon termination of service due to death, disability, or retirement. Participants who terminate employment with the Company automatically receive a distribution of their account balance in the event their vested account balance is less than $1,000. Account balances between $1,000 and $4,999 will be automatically rolled over into an Individual Retirement Account designated by the Plan Administrator if the participant does not request a distribution or rollover within 60 days of termination. Any distribution made before the participant reaches age 65 will require the participant's consent if their vested interest is more than $5,000. In the event of termination of employment (other than for death, disability, or retirement after age 65), participants are entitled to receive all of their elective deferral account balance and their vested percentage of their matching contributions and nonelective employer contribution account balances. In-service withdrawals prior to termination of service are allowed for any reason after attaining age 59 ½.

For hardship withdrawals, participants may withdraw a minimum of $500, not to exceed their rollover or before-tax contribution account, to satisfy one of the immediate and heavy financial needs as described in the Plan Document. However, participants may not defer salary for six months thereafter.

**Death Benefits**

The designated beneficiary is entitled to a death benefit distribution equal to the participant's vested account balance.

**Plan Termination**

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

## Note 2 - Significant Accounting Policies

**Basis of Accounting**

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

**Use of Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

**Investment Valuation and Income Recognition**

The Plan's 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. See Note 4 for a discussion of fair value measurements.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits present the fair value of the stable return fund as well as the adjustment of the fund from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis for fully benefit-responsive investment contracts.

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

**Notes Receivable from Participants**

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

**Payment of Benefits**

Benefit payments to participants are recorded upon distribution.

**Administrative Expenses**

The Plan's expenses are paid by either the Plan or the Company, as provided by the Plan Document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying Statement of Changes in Net Assets Available for Benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying Statement of Changes in Net Assets Available for Benefits.

## Note 3 - Investments

The Plan's investments that represented 5% or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012 are as follows:

| | 2013 | 2012 |
|---|---|---|
| Dodge & Cox Balanced Fund | $ 14,933,157 | $ 12,057,322 |
| Wells Fargo Stable Return Fund N | 13,879,008 | 14,354,688 |
| Wells Fargo Advantage Index Fund Admin | 11,602,709 | 9,156,225 |
| Pimco Total Return Fund Institutional AT | 5,222,725 | 6,262,533 |

*Investment balance less than 5% of the Plan's net assets for the applicable year.

During the year ended December 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

| | |
|---|---|
| Mutual funds | $ 8,127,034 |
| Collective trust funds | 452,141 |
| Common Stock | 33,844 |
| Net appreciation in fair value of investments | $ 8,613,019 |

The classification of investment earnings reported above and in the Statement of Changes in Net Assets Available for Benefits may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

## 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 the 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 date by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual funds - Valued at fair value based on the quoted net asset value (NAV) of shares held by the Plan at year end.

Collective trust funds - Valued at net asset value (NAV) which is provided by the trustee and is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the observable market prices of the underlying assets held by the fund less liabilities.

Self-directed brokerage accounts -

Common stock - Valued at the closing price reported on the active market on which the individual securities are traded.

Money market mutual funds - Valued at the quoted net asset value (NAV) of shares held by the Plan at year end.

Mutual funds - Valued at fair value based on the quoted net asset value (NAV) of shares held by the Plan at year end.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

| | 2013 | | | |
|---|---|---|---|---|
| | (Level 1) | (Level 2) | (Level 3) | Total |
| Mutual funds | | | | |
| Value funds | $ 19,218,031 | $ - | $ - | $ 19,218,031 |
| Blended funds | 15,637,655 | 34,610 | - | 15,672,265 |
| Growth funds | 5,904,589 | 94,895 | - | 5,999,484 |
| Bond Funds | 5,222,725 | 320,306 | - | 5,543,031 |
| Other funds | 933,794 | - | - | 933,794 |
| Total mutual funds | 46,916,794 | 449,811 | - | 47,366,605 |
| Collective trust funds | - | 15,339,142 | - | 15,339,142 |
| Self-directed brokerage accounts | | | | |
| Common stock | 482,019 | - | - | 482,019 |
| Money market mutual fund | 293,905 | - | - | 293,905 |
| Other | 60,043 | - | - | 60,043 |
| Mutual funds | 2,306 | - | - | 2,306 |
| Total investments within the self-directed accounts | 838,273 | - | - | 838,273 |
| Total assets at fair value | $ 47,755,067 | $ 15,788,953 | $ - | $ 63,544,020 |

| | 2012 | | | |
|---|---|---|---|---|
| | (Level 1) | (Level 2) | (Level 3) | Total |
| Mutual funds | | | | |
| Value funds | $ 14,779,381 | $ 64,570 | $ - | $ 14,843,951 |
| Blended funds | 12,283,868 | 25,191 | - | 12,309,059 |
| Bond Funds | 6,262,533 | 260,923 | - | 6,523,456 |
| Growth funds | 3,551,599 | 114,661 | - | 3,666,260 |
| Other funds | 833,451 | - | - | 833,451 |
| Total mutual funds | 37,710,832 | 465,345 | - | 38,176,177 |
| Collective trust funds | - | 14,839,214 | - | 14,839,214 |
| Self-directed brokerage accounts | | | | |
| Common stock | 521,249 | - | - | 521,249 |
| Money market mutual fund | 310,260 | - | - | 310,260 |
| Mutual funds | 3,506 | - | - | 3,506 |
| Other | 1,040 | - | - | 1,040 |
| Total investments within the self-directed accounts | 836,055 | - | - | 836,055 |
| Total assets at fair value | $ 38,546,887 | $ 15,304,559 | $ - | $ 53,851,446 |

Transfers Between Levels

The availability of observable market data is monitored to assess the appropriate classifications of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2013, there were no significant transfers in or out of levels 1, 2, or 3.

Fair Value Measurement and Disclosure (Topic 820): Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent) requires disclosures of certain attributes in entities that calculate a net asset value per share (or its equivalent) and do not have a readily determinable fair value. The following table sets forth the disclosure of the attributes at December 31, 2013 and 2012:

| | 2013 | | | |
|---|---|---|---|---|
| | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
| Collective Trust Funds: | | | | |
| Wells Fargo Stable Return Fund N | $13,879,008 | $ - | Daily | Daily |
| Wells Fargo/BlackRock S&P Midcap Index Fund N | 653,690 | - | Daily | Daily |
| Wells Fargo MFS Value CIT AT | 212,419 | - | Daily | Daily |
| Wells Fargo/T. Rowe Price Institutional Equity Income Managed CIT | 116,282 | - | Daily | Daily |
| Wells Fargo/Thornburg Intern. CIT AT | 88,565 | - | Daily | Daily |
| Wells Fargo Core Bond CIT AT | 84,163 | - | Daily | Daily |
| Wells Fargo International Bond CIT AT | 78,469 | - | Daily | Daily |
| Wells Fargo/Multi-Manager Small Cap AT | 77,969 | - | Daily | Daily |
| T. Rowe Price Large Cap Growth - Inst | 77,141 | - | Daily | Daily |
| Wells Fargo/T. Rowe Price Institutional Large Cap Growth Managed CIT | 41,748 | - | Daily | Daily |
| Wells Fargo Stable Return Fund AT | 29,688 | - | Daily | Daily |

| | 2012 | | | |
|---|---|---|---|---|
| | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
| Collective Trust Funds: | | | | |
| Wells Fargo Stable Return Fund N | $14,354,688 | $ - | Daily | Daily |
| Wells Fargo/BlackRock S&P Midcap Index Fund N | 142,816 | - | Daily | Daily |
| Wells Fargo MFS Value CIT AT | 130,029 | - | Daily | Daily |
| Wells Fargo/Thornburg Intern. CIT AT | 57,014 | - | Daily | Daily |
| Wells Fargo Core Bond CIT AT | 54,631 | - | Daily | Daily |
| Wells Fargo/Multi-Manager Small Cap AT | 39,751 | - | Daily | Daily |
| Wells Fargo Janus Overseas AT | 26,059 | - | Daily | Daily |
| T. Rowe Price Large Cap Growth - Inst | 25,304 | - | Daily | Daily |
| Wells Fargo Stable Return Fund AT | 8,922 | - | Daily | Daily |

The Stable Return Funds seek to protect principal while providing a higher rate of return than shorter maturity investments, such as money market funds or certificates of deposit. To achieve this, the fund's invests in instruments which are not expected to experience significant price fluctuation in most economic or interest rate environments.

The S&P Midcap Index Fund seeks to approximate as closely as practicable the total return, before deduction of fees and expenses, of the Standard & Poor's 400 MidCap Index. The Fund is an index fund that invests in the equity securities of companies that compose the Index. The Fund will pursue its objective through investment in one or more underlying collective investment funds maintained by BlackRock Institutional Trust Company, N.A.

The purpose of the MFS Value CIT is to provide certain qualified employee benefit plans with a vehicle for collective investment and reinvestment primarily in a portfolio of stocks focused on investing the Fund's assets in the stocks of companies that it believes are undervalued compared to their perceived worth (value companies). Value companies tend to have stock prices that are low relative to their earnings, dividends, assets, or other financial measures.

The purpose of the Thornburg International CIT is to provide certain qualified employee benefit plans with a vehicle for collective investment and reinvestment in a portfolio which will primarily invest its total market value in stocks of international companies that fall within the market capitalization of the Morgan Stanley Capital International All Country World Index Ex-U.S.

The Core Bond Fund seeks total return by principally investing in investment-grade securities that offer attractive income or capital appreciation opportunities.

The purpose of the Multi-Manager Small Cap CIT is to provide certain qualified employee benefit plans with a vehicle for collective investment and reinvestment primarily in a portfolio of stocks within the Russell 2000® index. The Fund blends three individually managed portfolios: the J.P. Morgan Small Cap Core Portfolio, the Goldman Sachs Small Cap Value Style Portfolio, and the Invesco Small Cap Growth Portfolio.

The Janus Overseas Fund provides a portfolio of stocks with issuers from several different countries, excluding the United States. Although the Fund intends to invest substantially all of its assets in issuers located outside the United States, it may at times invest in U.S. issuers, and it may, under unusual circumstances, invest all of its assets in a single country. The Fund may have significant exposure to emerging markets. The Fund may also invest in U.S. and foreign debt securities.

The purpose of the Large Growth Cap Growth funds provide a vehicle for collective investment and reinvestment primarily in a portfolio of domestic common stocks, preferred stocks and debt securities that are convertible to common stocks, with a few to producing long-term capital appreciation.

The International Bond Fund seeks total return consisting of income and capital appreciation. Under normal circumstances, the Fund invests primarily in foreign debt securities, including obligations of governments, corporate entities, or supranational agencies, denominated in various currencies.

The Institutional Equity Income Fund seeks to provide substantial dividend income, as well as, long-term capital appreciation.

## Note 5 - Information Certified by the Plan Trustee

The Plan Administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, as permitted under such election, no independent auditing procedures were performed with respect to the information certified by Wells Fargo Bank, N.A.

The Plan trustee has certified its statement of accounts as of December 31, 2013 and 2012 and for the year ended December 31, 2013. The statement of accounts includes beginning and ending balances of investments held, notes receivable from participants, and detail of all transactions during the period, including investment earnings and interest income on notes receivable from participants.

## Note 6 - Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated October 22, 2012, that the Plan and related trust were designed in accordance with the applicable regulations of the IRC. Subsequent to this issuance of the determination letter, the Plan was amended. However, the Company and Plan management believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC, and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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

## Note 7 - Related Party and Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds and collective trust funds managed by Wells Fargo Bank, N.A., the trustee as defined by the Plan. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are exempt party-in-interest transactions under ERISA.

## Note 8 - Risks And Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

## Note 9 - Plan Amendments

The following Plan amendments were issued during the year:

- Amendment effective June 13, 2013
  - To grant employees of Kingsmill Realty, Inc. employed as of June 13, 2013 who became employees of the Company on June 14, 2013 eligibility to participate in the Plan with prior service credit.
- Amendment effective July 31, 2013
  - To provide for the merger of the Windstar Cruises, LLC 401(k) Profit Sharing Plan into the Plan, with an effective date of August 1, 2013.
- Amendment effective October 1, 2013
  - To grant employees of Glacier Park, Inc. employed during the summer of 2013 who became employees of the Company as of June 1, 2014 eligibility to participate in the Plan with prior service credit.
- Amendment effective November 1, 2013
  - To grant employees of Austin Adventures, Inc. employed as of October 31, 2013 who became employees of the Company (as part of Xanterra Adventures, LLC) on November 1, 2013 eligibility to participate in the Plan with prior service credit.

## Note 10 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of Net Assets Available for Benefits per the financial statements as of December 31, 2013 and 2012 to the Form 5500:

| | 2013 | 2012 |
|---|---|---|
| Net Assets Available for Benefits per the Financial Statements | $ 64,541,912 | $ 54,579,493 |
| Participant contributions receivable | - | (53,082) |
| Employer contributions receivable | - | (26,251) |
| Net assets per the Form 5500 | $ 64,541,912 | $ 54,500,160 |

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

| | | |
|---|---|---|
| Total Participant Contributions per the Financial Statements | $ | 3,161,477 |
| Deduct participant contributions receivable - December 31, 2013 | | - |
| Add participant contributions receivable - December 31, 2012 | | 53,082 |
| Total Participant Contributions per the Form 5500 | $ | 3,214,559 |
| Total Employer Contributions per the Financial Statements | $ | 1,572,595 |
| Deduct employer contributions receivable - December 31, 2013 | | - |
| Add employer contributions receivable - December 31, 2012 | | 26,251 |
| Total Employer Contributions per the Form 5500 | $ | 1,598,846 |

## Note 10 - Subsequent Events

On December 27, 2012, the Company acquired Otago, LLC which sponsors the VBT 401(k) Plan. Effective January 1, 2014, individuals employed by Otago, LLC on January 1, 2014, and at least 21 years of age, became eligible to participate in the Plan. The VBT 401(k) Plan was frozen as of December 31, 2013 and will be merged into the Plan in October 2014.

On May 1, 2014, Otago, LLC acquired Country Walkers, Inc. The Plan was amended, effective May 1, 2014, to allow all acquired Country Walkers, Inc. employees eligibility to participate in the Plan with prior service credit provided they were age 21 or older and eligible to participate in the PEAK Adventure Travel USA Inc. 401(k) Plan as of the effective date of the amendment.

The Plan Sponsor has evaluated subsequent events through July 16, 2014, the date which the financial statements were available to be issued.

Supplementary Schedule
December 31, 2013

# Xanterra Parks & Resorts, Inc.
# Employee Savings Plan

# Xanterra Parks & Resorts, Inc. Employee Savings Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2013

EIN: 13-2735034 Plan: 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 |
|---|---|---|---|---|---|
| | | Dodge & Cox Balanced Fund | Mutual fund | N/A | $14,933,157 |
| * | | Wells Fargo Stable Return Fund N | Collective trust fund** | N/A | 13,768,857 |
| * | | Wells Fargo Advantage Index Fund Admin | Mutual fund | N/A | 11,602,709 |
| | | Pimco Total Return Fund Institutional | Mutual fund | N/A | 5,222,725 |
| | | American Funds Growth Fund of America-R4 | Mutual fund | N/A | 3,401,630 |
| | | Allianz NFJ Small Cap Value Fund Admin | Mutual fund | N/A | 3,028,670 |
| | | Fidelity Advisor Diversified International | Mutual fund | N/A | 2,383,930 |
| | | Goldman Sachs Real Estate | Mutual fund | N/A | 1,592,779 |
| | | T. Rowe Price Personal Strategy Income | Mutual fund | N/A | 1,342,040 |
| | | Blackrock Large Cap Value | Mutual fund | N/A | 1,256,204 |
| | | Hartford Small Company HLS | Mutual fund | N/A | 1,160,919 |
| | | Pimco All Asset | Mutual fund | N/A | 909,908 |
| * | | Wells Fargo/BlackRock S&P Midcap Index Fund N | Collective trust fund | N/A | 653,690 |
| * | | Wells Fargo MFS Value CIT AT | Collective trust fund | N/A | 212,419 |
| | | Pimco Total Return Fund Institutional AT | Mutual fund | N/A | 211,081 |
| * | | Wells Fargo/T. Rowe Inst. Equity Income Managed CIT | Collective trust fund | N/A | 116,282 |
| | | Harbor International Institutional | Mutual fund | N/A | 94,895 |
| * | | Wells Fargo/Thornburg International CIT AT | Collective trust fund | N/A | 88,565 |
| * | | Wells Fargo Core Bond CIT AT | Collective trust fund | N/A | 84,163 |
| * | | Wells Fargo International Bond CIT AT | Collective trust fund | N/A | 78,469 |
| * | | Wells Fargo/Multi-Manager Small Cap CIT AT | Collective trust fund | N/A | 77,969 |
| * | | Wells Fargo Large Cap Growth CIT AT | Collective trust fund | N/A | 77,141 |
| | | Pimco High Yield I | Mutual fund | N/A | 54,723 |
| | | Pimco Real Return Institutional | Mutual fund | N/A | 54,502 |
| * | | Wells Fargo/T. Rowe Inst. Lrg Cap Grwth Managed CIT | Collective trust fund | N/A | 41,748 |
| | | T. Rowe Price Real Estate | Mutual fund | N/A | 34,610 |
| * | | Wells Fargo Stable Return Fund AT | Collective trust fund | N/A | 29,688 |
| | | Acadian Emerging Markets Institutional AT | Mutual fund | N/A | 23,886 |
| * | | Wells Fargo Advantage Dow Jones Target 2035 | Mutual fund | N/A | 18,892 |
| * | | Wells Fargo Advantage Dow Jones Target 2030 | Mutual fund | N/A | 17,946 |
| * | | Wells Fargo Advantage Dow Jones Target 2040 | Mutual fund | N/A | 12,019 |
| * | | Wells Fargo Advantage Dow Jones Target 2010 | Mutual fund | N/A | 3,266 |
| * | | Wells Fargo Advantage Dow Jones Target 2055 | Mutual fund | N/A | 2,350 |
| * | | Wells Fargo Advantage Dow Jones Target 2020 | Mutual fund | N/A | 1,771 |
| * | | Wells Fargo Advantage Dow Jones Target 2015 | Mutual fund | N/A | 1,536 |
| * | | Wells Fargo Advantage Dow Jones Target 2045 | Mutual fund | N/A | 182 |
| * | | Wells Fargo Advantage Dow Jones Target 2050 | Mutual fund | N/A | 179 |
| * | | Wells Fargo Advantage Dow Jones Target Today | Mutual fund | N/A | 73 |
| * | | Wells Fargo Advantage Dow Jones Target 2025 | Mutual fund | N/A | 23 |
| * | | Participant Loans | Interest rates from 3.25% to 10.25%; maturing through 2017 | $ - | 1,108,043 |
| * | | Self-Directed Brokerage Accounts | Self-directed accounts | N/A | 838,273 |
| | | | | | $64,541,912 |

* - A party-in-interest as defined by ERISA.

** - Recorded at contract value. Fair value at December 31, 2013 was $13,879,008.

N/A - Not applicable for a participant-directed plan.

# Xanterra Parks & Resorts, Inc. Employee Savings Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2013

EIN: 13-2735034 Plan: 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 |
|---|---|---|---|---|---|
| | | Dodge & Cox Balanced Fund | Mutual fund | N/A | $14,933,157 |
| * | | Wells Fargo Stable Return Fund N | Collective trust fund** | N/A | 13,768,857 |
| * | | Wells Fargo Advantage Index Fund Admin | Mutual fund | N/A | 11,602,709 |
| | | Pimco Total Return Fund Institutional | Mutual fund | N/A | 5,222,725 |
| | | American Funds Growth Fund of America-R4 | Mutual fund | N/A | 3,401,630 |
| | | Allianz NFJ Small Cap Value Fund Admin | Mutual fund | N/A | 3,028,670 |
| | | Fidelity Advisor Diversified International | Mutual fund | N/A | 2,383,930 |
| | | Goldman Sachs Real Estate | Mutual fund | N/A | 1,592,779 |
| | | T. Rowe Price Personal Strategy Income | Mutual fund | N/A | 1,342,040 |
| | | Blackrock Large Cap Value | Mutual fund | N/A | 1,256,204 |
| | | Hartford Small Company HLS | Mutual fund | N/A | 1,160,919 |
| | | Pimco All Asset | Mutual fund | N/A | 909,908 |
| * | | Wells Fargo/BlackRock S&P Midcap Index Fund N | Collective trust fund | N/A | 653,690 |
| * | | Wells Fargo MFS Value CIT AT | Collective trust fund | N/A | 212,419 |
| | | Pimco Total Return Fund Institutional AT | Mutual fund | N/A | 211,081 |
| * | | Wells Fargo/T. Rowe Inst. Equity Income Managed CIT | Collective trust fund | N/A | 116,282 |
| | | Harbor International Institutional | Mutual fund | N/A | 94,895 |
| * | | Wells Fargo/Thornburg International CIT AT | Collective trust fund | N/A | 88,565 |
| * | | Wells Fargo Core Bond CIT AT | Collective trust fund | N/A | 84,163 |
| * | | Wells Fargo International Bond CIT AT | Collective trust fund | N/A | 78,469 |
| * | | Wells Fargo/Multi-Manager Small Cap CIT AT | Collective trust fund | N/A | 77,969 |
| * | | Wells Fargo Large Cap Growth CIT AT | Collective trust fund | N/A | 77,141 |
| | | Pimco High Yield I | Mutual fund | N/A | 54,723 |
| | | Pimco Real Return Institutional | Mutual fund | N/A | 54,502 |
| * | | Wells Fargo/T. Rowe Inst. Lrg Cap Grwth Managed CIT | Collective trust fund | N/A | 41,748 |
| | | T. Rowe Price Real Estate | Mutual fund | N/A | 34,610 |
| * | | Wells Fargo Stable Return Fund AT | Collective trust fund | N/A | 29,688 |
| | | Acadian Emerging Markets Institutional AT | Mutual fund | N/A | 23,886 |
| * | | Wells Fargo Advantage Dow Jones Target 2035 | Mutual fund | N/A | 18,892 |
| * | | Wells Fargo Advantage Dow Jones Target 2030 | Mutual fund | N/A | 17,946 |
| * | | Wells Fargo Advantage Dow Jones Target 2040 | Mutual fund | N/A | 12,019 |
| * | | Wells Fargo Advantage Dow Jones Target 2010 | Mutual fund | N/A | 3,266 |
| * | | Wells Fargo Advantage Dow Jones Target 2055 | Mutual fund | N/A | 2,350 |
| * | | Wells Fargo Advantage Dow Jones Target 2020 | Mutual fund | N/A | 1,771 |
| * | | Wells Fargo Advantage Dow Jones Target 2015 | Mutual fund | N/A | 1,536 |
| * | | Wells Fargo Advantage Dow Jones Target 2045 | Mutual fund | N/A | 182 |
| * | | Wells Fargo Advantage Dow Jones Target 2050 | Mutual fund | N/A | 179 |
| * | | Wells Fargo Advantage Dow Jones Target Today | Mutual fund | N/A | 73 |
| * | | Wells Fargo Advantage Dow Jones Target 2025 | Mutual fund | N/A | 23 |
| * | | Participant Loans | Interest rates from 3.25% to 10.25%; maturing through 2017 | $ - | 1,108,043 |
| * | | Self-Directed Brokerage Accounts | Self-directed accounts | N/A | 838,273 |
| | | | | | $64,541,912 |

* - A party-in-interest as defined by ERISA.

** - Recorded at contract value. Fair value at December 31, 2013 was $13,879,008.

N/A - Not applicable for a participant-directed plan.