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
SIERRA GOLD NURSERIES 401K PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1998

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

SIERRA GOLD NURSERIES INC

5320 GARDEN HIGHWAY
YUBA CITY, CA 95991-0000

2b Employer Identification Number (EIN)
80-0181597

2c Sponsor's telephone number
530-674-1148

2d Business code (see instructions)
111400

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

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

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

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

Preparer's telephone number (optional)

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	191
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**	170
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	10
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	180
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	180
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	86
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 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

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

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
SIERRA GOLD NURSERIES 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIERRA GOLD NURSERIES INC

D Employer Identification Number (EIN)
80-0181597

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
84-0467907	68322	336700-01	27	01/01/2013	12/31/2013

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	680010
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)	679914		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	96		
	(4) Transferred from separate account	7c(4)	679907		
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	1359917
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	1359917
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)	679907		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	679907
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	680010

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
SIERRA GOLD NURSERIES 401K PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
SIERRA GOLD NURSERIES INC	80-0181597	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

FIRST MERCANTILE TRUST COMPANY

57 GERMANTOWN COURT
4TH FLOOR
CORDOVA, TN 38018

62-0951563

(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?
13 28 52 54		180	Yes [X] No [ ]	Yes [X] No [ ]	17098	Yes [ ] No [X]

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

FINANCIAL TELESIS

68-0279977

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28		0	Yes [X] No [ ]	Yes [X] No [ ]	19280	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(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
SIERRA GOLD NURSERIES 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SIERRA GOLD NURSERIES INC

D Employer Identification Number (EIN)
80-0181597

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: VANGUARD LIFESTRAT CONSERVATIVE GRT

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

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)
62-1549435-001	C	0

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

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

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)
62-1549435-001	C	0

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

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

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)
62-1549435-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRAT MODERATE GRTH

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

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)
62-1549435-001	C	0

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

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

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)
62-1549435-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO TOTAL RETURN INSTL

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

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)
62-1549435-001	C	0

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

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

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)
62-1549435-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TOTAL BOND MARKET INDEX

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: ROYCE MICRO CAP INV

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE MID CAP GR

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED MID CAP INDEX

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA INTERNATIONAL SMALL COMPANY

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA INTL SMALL CAP VALUE

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN MID CAP VALUE

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TOTAL STOCK MARKET INDEX

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA REAL ESTATE SECURITIES

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US SMALL CAP

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US TARGETED VALUE

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US LARGE COMPANY

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US LARGE CAP VALUE

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA LARGE CAP INTERNATIONAL

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA EMERGING MARKETS CORE EQUITY

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD 500 INDEX SIGNAL

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GROWTH F

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE

b Name of sponsor of entity listed in (a): FIRST MERCANTILE TRUST

c EIN-PN 62-1549435-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
SIERRA GOLD NURSERIES 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIERRA GOLD NURSERIES INC

D Employer Identification Number (EIN)
80-0181597

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)	79205	95719
(2) Participant contributions	1b(2)	4898	6191
(3) Other	1b(3)		66
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)	34530	25041
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2829947	3501375
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	2948580	3628392
	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		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2948580	3628392

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)	95719	
	(B) Participants	2a(1)(B)	241774	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		337493
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	174	
	(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)	1272	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1446
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		491014
c Other income	2c		-189
d Total income. Add all **income** amounts in column (b) and enter total	2d		829764
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	114301	
(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)		114301
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	625	
(2) Contract administrator fees	2i(2)	15746	
(3) Investment advisory and management fees	2i(3)	19280	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		35651
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		149952
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		679812
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: GALLINA LLP **(2)** EIN: 94-2147510

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		350000
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	X		

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
SIERRA GOLD NURSERIES 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIERRA GOLD NURSERIES INC

D Employer Identification Number (EIN)
80-0181597

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): 95-6817943

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):

Sierra Gold Nurseries 401(k) Plan

Financial Statements
and Supplemental Information
December 31, 2013 and 2012

GALLINA LLP
CERTIFIED PUBLIC ACCOUNTANTS

Sierra Gold Nurseries 401(k) Plan
Financial Statements and Supplemental Information
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GALLINA LLP
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Trustees
Sierra Gold Nurseries 401(k) Plan
Yuba City, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Sierra Gold Nurseries 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Great-West Life & Annuity Insurance Company and First Mercantile Trust Company, the custodians of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that Great-West Life & Annuity Insurance Company held the Plan's investment assets and executed investment transactions from December 27, 2013 to December 31, 2013, and that First Mercantile Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2012, and for the period January 1, 2013 to December 26, 2013. The Plan administrator has obtained certifications from the custodians as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan administrator by the custodians is complete and accurate.

To the Trustees
Sierra Gold Nurseries 401(k) Plan
Independent Auditor's Report

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013 and Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodians, 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.



Rancho Cordova, California
September 15, 2014

Sierra Gold Nurseries 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

Assets

	2013	2012
Investments, at fair value:		
Money market funds	$ -	$ 415,609
Mutual funds	2,821,365	2,414,338
Contract with insurance company	680,010	-
Total investments	3,501,375	2,829,947
Receivables:		
Participants' contributions	6,191	4,898
Employer matching contributions	95,719	79,205
Notes receivable from participants	25,041	34,530
Total receivables	126,951	118,633
Cash	66	-
Total assets	$ 3,628,392	$ 2,948,580

Net Assets Available for Benefits

Net assets available for benefits	$ 3,628,392	$ 2,948,580

See accompanying notes.

Sierra Gold Nurseries 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
for the year ended December 31, 2013

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$ 389,353	
Interest and dividend income	101,835	
Investment income		$ 491,188
Interest income on notes receivable from participants		1,272
Contributions:		
Participants	241,774	
Employer	95,719	
Total contributions		337,493
Total additions		829,953
Deductions from net assets attributed to:		
Benefits paid to participants	115,295	
Administrative expenses	34,846	
Total deductions		150,141
Net increase		679,812
Net assets available for benefits:		
Beginning of year		2,948,580
End of year		$ 3,628,392

See accompanying notes.

Sierra Gold Nurseries 401(k) Plan
Notes to the Financial Statements
December 31, 2013 and 2012

Note 1: Description of Plan:

The following description of Sierra Gold Nurseries (the Company) 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement, as amended, for a more complete description of the Plan's provisions.

General:

The Plan is a defined contribution plan established for the benefit of employees of the Company. The Plan is intended to satisfy all the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code and similar state tax laws. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility:

Employees are eligible to make elective deferrals after attaining the age of 21 and completing one year of service with at least 1,000 service hours. Employees may start contributing to the Plan on the first day of the Plan year or the first day of the seventh month of the Plan year coinciding with or next following the date satisfying the eligibility requirements.

Contributions:

Each year, participants may contribute up to the maximum allowed under the Internal Revenue Code, as defined in the Plan. For participants age 50 or older, an additional "catch up" contribution was allowed up to limits as established by the IRS for the fiscal year ended December 31, 2013. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan includes a Safe Harbor match equal to 100% of each participant's elective deferral contributions not to exceed 4% of the participant's compensation, for all eligible participants excluding non-key highly compensated employees. The Company may also make a discretionary nonelective contribution to the Plan which is determined annually by the Company's Board of Directors. For the year ended December 31, 2013, the Company's Board of Directors elected not to make a discretionary nonelective contribution to the Plan.

Participant Accounts:

The Plan administrator maintains a separate account for each participant and each type of contribution. Each participant may select from a series of investment options designated by the Company and the Plan administrator. Each participant's account is credited with the participant's contributions and allocation of (a) the Company's contribution and (b) Plan earnings and is charged with an allocation of administrative expenses. Allocations are based on participant's earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Note 1: Description of Plan, continued:

Vesting:

Participants are immediately vested in their elective deferrals and safe harbor matching contributions, plus actual earnings thereon.

Notes Receivable from Participants:

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of the vested portion of their account balance. Note receivable transactions are treated as a transfer to (from) the investment fund(s) from (to) the participant's note fund. Note terms range up to five years or up to 30 years for the purchase of a primary residence. The notes are secured by the balance in the participant's account. Interest rates are 4.25% as of December 31, 2013. Principal and interest are paid ratably through payroll deductions. An administrative fee of $50 is charged to the participant's account annually. A new note receivable set-up fee of $125 is charged to the participant's account in the initial year of issuance. Effective September 15, 2013, loans are no longer permitted from the Plan. However, any outstanding loan will remain in force until participants have completed repayment.

Payment of Benefits:

On termination of service, death, disability, or retirement, a participant will receive either a lump-sum amount or a series of installments over a period of time equal to the value of the participant's vested interest in his or her account. Hardship distributions will be distributed as a lump-sum.

Note 2: Summary of Significant Accounting Policies:

Basis of Accounting:

The financial statements of the Plan are prepared using the accrual method of accounting.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement tribute 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 Statement of Net Assets Available for Benefits present the contract value of the investment contract. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Use of Estimates:

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

Note 2: Summary of Significant Accounting Policies, continued:

Investment Valuation and Income Recognition:

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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

Notes Receivable from Participants:

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as a distribution based upon the terms of the plan document.

Payment of Benefits:

Benefits are recorded when paid.

Administrative Expenses:

For the year ended December 31, 2013 Plan expenses includes $17,096 of contract administrator fees and $17,750 of investment advisor fees.

Subsequent Events:

Management has evaluated subsequent events through September 15, 2014, the date on which the financial statements were available to be issued.

Note 3: Information Prepared and Certified by Custodians:

The following information, included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the Plan's custodians:

	2013		2012	
Investments at fair value:				
American Funds Euro Pacific Growth	$ 130,973		$ 105,077	
American Funds New Perspective	50,844		35,447	
Buffalo Small Cap	-		72,236	
DFA Emerging Markets Core Equity	105,477		106,535	
DFA International Small Cap Value	52,807		38,822	
DFA International Small Company	56,329		41,285	
DFA International Value	55,600		40,943	
DFA Large Cap International	54,779		39,920	
DFA Real Estate Securities	55,652		41,899	
DFA U.S. Large Cap Value	60,628		43,120	
DFA U.S. Large Company	52,690		165,234	*
DFA U.S. Small Cap	83,759		75,182	
DFA U.S. Targeted Value	72,976		45,320	
Federated Mid Cap Index	-		1,258	
Fidelity Money Market	-		415,609	*
Harbor Capital Appreciation	-		31,929	
JP Morgan Mid Cap Value	-		10,099	
Key Guaranteed Portfolio Fund	680,010	*	-	
MFS Value	-		166,840	*
PIMCO Total Return Institutional	116,987		111,759	
PrimeCap Odyssey Growth	150,301		-	
Royce Micro Cap Investment	-		3,682	
T. Rowe Price Mid Cap Growth	-		69,290	
T. Rowe Price New Horizon	112,156		-	
Vanguard 500 Index	335		213	
Vanguard Equity Income Fund	241,671	*	-	
Vanguard GNMA	80,674		79,350	
Vanguard Life Strategy Conservative Growth	274,546	*	252,475	*
Vanguard Life Strategy Growth	144,366		115,059	

Note 3: Information Prepared and Certified by Custodians, continued:

	2013		2012	
Investments at fair value, continued:				
Vanguard Life Strategy Income	$ 179,724		$ 168,258	*
Vanguard Life Strategy Moderate Growth	263,582	*	225,627	*
Vanguard Mid Cap Index Fund	2,901		-	
Vanguard Total Bond Market Index	79,471		71,564	
Vanguard Total Stock Market Index	165,577		114,858	
Vanguard Wellington	176,560		141,057	
	$ 3,501,375		$ 2,829,947	
Net appreciation in fair value of investments	$ 389,353			

* Denotes investments which represent five percent or more of the net assets available for benefits in either year.

Note 4: Contract with Insurance Company:

The Plan has an insurance contract with Great-West Life & Annuity Insurance Company for the year ended December 31, 2013. The insurance contract is a group annuity contract whose assets are part of the general assets of Great-West Life & Annuity Insurance Company. Per the provisions of Statement of Position 94-4-1, insurance contracts should be presented in the same manner as specified in the annual report filed by the Plan with certain governmental agencies pursuant to ERISA; that is, either at fair value or at contract value. The contract is included in the financial statements at contract value which represents contributions made under the contract, plus earnings, less withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The average yield was approximately 1.26% for the year ended December 31, 2013, while the crediting yield was approximately 1.30% for the year ended December 31, 2013.

Note 5: Fair Value Measurement of Investments:

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

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

Money market funds: Valued at cost, which approximates fair value.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Contract with insurance company: Valued at the contract value.

The methods described above may produce a fair value calculation that may not be as 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.

Note 5: Fair Value Measurement of Investments, continued:

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

	Investments at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Equity funds	$ 1,334,746	$ -	$ -	$ 1,334,746
Target risk allocation	862,217	-	-	862,217
Balanced funds	176,560	-	-	176,560
Fixed income	277,132	-	-	277,132
Other	170,710	-	-	170,710
Total mutual funds	2,821,365	-	-	2,821,365
Contract with insurance company	-	680,010	-	680,010
Total investments at fair value	$ 2,821,365	$ 680,010	$ -	$ 3,501,375

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

	Investments at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Money market funds	$ 415,609	$ -	$ -	$ 415,609
Mutual funds:				
Equity funds	1,207,290	-	-	1,207,290
Target risk allocation	761,419	-	-	761,419
Balanced funds	141,057	-	-	141,057
Fixed income	262,673	-	-	262,673
Other	41,899	-	-	41,899
Total mutual funds	2,414,338	-	-	2,414,338
Total investments at fair value	$ 2,829,947	$ -	$ -	$ 2,829,947

Note 6: Tax Status:

The Company adopted a non-standardized form of a prototype plan sponsored by SunGard Corbel, Inc. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The Plan may rely on this opinion letter with respect to qualification under Internal Revenue Code section 401(a). The Plan has been amended since receiving the opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

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 position that more likely than not would not be sustained upon examinations by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain 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: Transactions with Parties-in-Interest:

Certain plan investments are shares of mutual funds managed by Great-West Life & Annuity Insurance Company. Great-West Life & Annuity Insurance Company is the custodian as defined by the plan, and therefore, these transactions qualify as party-in-interest transactions.

The Company provides to the Plan certain accounting and administrative services for which no fees are charged.

Note 8: 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. In the event of Plan termination, participants will become fully vested in their account balances.

Note 9: Risks and Uncertainties:

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits and the statement of changes in net assets available for benefits.

Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4i – Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	*(b)*	*(c)*	*(e)*
	Identity of Issue, Borrower, Lessor, or Similar Party	*Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value*	*Current Value*
*	Great-West	American Funds Euro Pacific Growth	$ 130,973
*	Great-West	American Funds New Perspective	50,844
*	Great-West	DFA Emerging Markets Core Equity	105,477
*	Great-West	DFA International Small Cap Value	52,807
*	Great-West	DFA International Small Company	56,329
*	Great-West	DFA International Value	55,600
*	Great-West	DFA Large Cap International	54,779
*	Great-West	DFA Real Estate Securities	55,652
*	Great-West	DFA U.S. Large Cap Value	60,628
*	Great-West	DFA U.S. Large Company	52,690
*	Great-West	DFA U.S. Small Cap	83,759
*	Great-West	DFA U.S. Targeted Value	72,976
*	Great-West	Key Guaranteed Portfolio Fund	680,010
*	Great-West	PIMCO Total Return Institutional	116,987
*	Great-West	PrimeCap Odyssey Growth	150,301
*	Great-West	T. Rowe Price New Horizon	112,156
*	Great-West	Vanguard 500 Index	335
*	Great-West	Vanguard Equity Income Fund	241,671
*	Great-West	Vanguard GNMA	80,674
*	Great-West	Vanguard Life Strategy Conservative Growth	274,546
*	Great-West	Vanguard Life Strategy Growth	144,366
*	Great-West	Vanguard Life Strategy Income	179,724
*	Great-West	Vanguard Life Strategy Moderate Growth	263,582
*	Great-West	Vanguard Mid Cap Index Fund	2,901
*	Great-West	Vanguard Total Bond Market Index	79,471
*	Great-West	Vanguard Total Stock Market Index	165,577
*	Great-West	Vanguard Wellington	176,560
			3,501,375
*	Notes receivable from participants	Interest rate 4.25%	25,041
	Total		$ 3,526,416

* Party-in-interest

The independent auditor's report should be read in connection with this supplemental schedule.

Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	Vanguard LifeStrategy Cnsrv Gr Inv	$ 274,090	$ 274,090	$ 274,090	$ 274,090	$ -
Great-West	Vanguard LifeStrategy Moderate Growth	262,783	262,783	262,783	262,783	-
Great-West	Vanguard GNMA INV	80,584	80,584	80,584	80,584	-
Great-West	PIMCO Total Return Instl	116,846	116,846	116,846	116,846	-
Great-West	Key Guaranteed Portfolio Fund	679,907	679,907	679,907	679,907	-
Great-West	DFA International Small Cap Value I	52,288	52,288	52,288	52,288	-
Great-West	DFA International Small Company I	55,786	55,786	55,786	55,786	-
Great-West	DFA Real Estate Securities I	55,816	55,816	55,816	55,816	-
Great-West	DFA International Value I	55,236	55,236	55,236	55,236	-
Great-West	DFA US Large Cap Value I	60,410	60,410	60,410	60,410	-
Great-West	American Funds EuroPacific Gr R6	130,300	130,300	130,300	130,300	-
Great-West	T. Rowe Price New Horizon	111,688	111,688	111,688	111,688	-
Great-West	DFA US Targeted Value I	72,644	72,644	72,644	72,644	-
Great-West	Vanguard Total Stock Mkt Idx Signal	164,864	164,864	164,864	164,864	-
Great-West	DFA US Large Company Instl Index Port	52,473	52,473	52,473	52,473	-
Great-West	Vanguard Equity Income Fund	240,415	240,415	240,415	240,415	-
Great-West	DFA Emerging Markets Core Equity I	104,603	104,603	104,603	104,603	-

The independent auditor's report should be read in connection with this supplemental schedule.

Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	Vanguard 500 Index Signal	$ 334	$ 334	$ 334	$ 334	$ -
Great-West	Vanguard Mid Cap Index Fund Signal	2,868	2,868	2,868	2,868	-
Great-West	DFA US Small Cap	83,543	83,543	83,543	83,543	-
Great-West	DFA Large Cap International I	54,416	54,416	54,416	54,416	-
Great-West	Vanguard LifeStrategy Income Inv	179,598	179,598	179,598	179,598	-
Great-West	Vanguard Wellington Fund	175,583	175,583	175,583	175,583	-
Great-West	Vanguard Total Bond Market Index Signal	79,437	79,437	79,437	79,437	-
Great-West	Vanguard LifeStrategy Growth Inv	143,185	143,185	143,185	143,185	-
Great-West	American Funds New Perspective R6	50,614	50,614	50,614	50,614	-
Great-West	PRIMECAP Odyssey Growth	149,784	149,784	149,784	149,784	-
Great-West	American Funds EuroPacific Gr R6	130,519	-	130,519	130,519	-
Great-West	American Funds New Perspective R6	50,614	-	50,614	50,614	-
Great-West	DFA Emerging Markets Core Equity I	104,610	-	104,610	104,610	-
Great-West	DFA International Small Cap Value I	52,288	-	52,288	52,288	-
Great-West	DFA International Small Company I	55,801	-	55,801	55,801	-
Great-West	DFA International Value I	55,236	-	55,236	55,236	-
Great-West	DFA Large Cap International I	54,416	-	54,416	54,416	-

The independent auditor's report should be read in connection with this supplemental schedule.

Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	DFA Real Estate Securities I	$ 55,823	$ -	$ 55,823	$ 55,823	$ -
Great-West	DFA US Small Cap	83,543	-	83,543	83,543	-
Great-West	DFA US Targeted Value I	72,751	-	72,751	72,751	-
Great-West	T. Rowe Price New Horizon	111,695	-	111,695	111,695	-
Great-West	Vanguard Mid Cap Index Fund Signal	2,883	-	2,883	2,883	-
Great-West	DFA US Large Cap Value I	60,417	-	60,417	60,417	-
Great-West	DFA US Large Company Instl Index Port	52,473	-	52,473	52,473	-
Great-West	PRIMECAP Odyssey Growth	149,792	-	149,792	149,792	-
Great-West	Vanguard 500 Index Signal	334	-	334	334	-
Great-West	Vanguard Equity Income Fund	241,017	-	241,017	241,017	-
Great-West	Vanguard LifeStrategy Growth Inv	143,795	-	143,795	143,795	-
Great-West	Vanguard Total Stock Mkt Idx Signal	164,879	-	164,879	164,879	-
Great-West	Vanguard LifeStrategy Cnsrv Gr Inv	274,090	-	274,090	274,090	-
Great-West	Vanguard LifeStrategy Moderate Growth	262,783	-	262,783	262,783	-
Great-West	Vanguard LifeStrategy Income Inv	179,598	-	179,598	179,598	-
Great-West	Vanguard Wellington Fund	176,213	-	176,213	176,213	-
Great-West	PIMCO Total Return Instl	116,877	-	116,877	116,877	-

The independent auditor's report should be read in connection with this supplemental schedule.

Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	Vanguard GNMA INV	$ 80,596	$ -	$ 80,596	$ 80,596	$ -
Great-West	Vanguard Total Bond Market Index Signal	79,471	-	79,471	79,471	-
Great-West	Key Guaranteed Portfolio Fund	679,914	-	679,914	679,914	-
Great-West	American Funds EuroPacific Gr R6	216	-	216	216	-
Great-West	DFA Emerging Markets Core Equity I	8	-	8	8	-
Great-West	DFA International Small Company I	15	-	15	15	-
Great-West	DFA Real Estate Securities I	8	-	8	8	-
Great-West	DFA US Targeted Value I	108	-	108	108	-
Great-West	T. Rowe Price New Horizon	8	-	8	8	-
Great-West	Vanguard Mid Cap Index Fund Signal	15	-	15	15	-
Great-West	DFA US Large Cap Value I	8	-	8	8	-
Great-West	PRIMECAP Odyssey Growth	8	-	8	8	-
Great-West	Vanguard Equity Income Fund	602	-	602	602	-
Great-West	Vanguard LifeStrategy Growth Inv	602	-	602	602	-
Great-West	Vanguard Total Stock Mkt Idx Signal	15	-	15	15	-
Great-West	Vanguard Wellington Fund	602	-	602	602	-
Great-West	PIMCO Total Return Instl	15	-	15	15	-

The independent auditor's report should be read in connection with this supplemental schedule.

Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	Vanguard Total Bond Market Index Signal	$ 23	$ -	$ 23	$ 23	$ -
Great-West	Key Guaranteed Portfolio Fund	8	-	8	8	-
Great-West	American Funds EuroPacific Gr R6	3	-	3	3	-
Great-West	Vanguard LifeStrategy Growth Inv	7	-	7	7	-
Great-West	Vanguard Wellington Fund	27	-	27	27	-
Great-West	American Funds EuroPacific Gr R6	130,300	-	130,300	130,300	-
Great-West	American Funds New Perspective R6	50,614	-	50,614	50,614	-
Great-West	DFA Emerging Markets Core Equity I	104,603	-	104,603	104,603	-
Great-West	DFA International Small Cap Value I	52,288	-	52,288	52,288	-
Great-West	DFA International Small Company I	55,786	-	55,786	55,786	-
Great-West	DFA International Value I	55,236	-	55,236	55,236	-
Great-West	DFA Large Cap International I	54,416	-	54,416	54,416	-
Great-West	DFA Real Estate Securities I	55,816	-	55,816	55,816	-
Great-West	DFA US Small Cap	83,543	-	83,543	83,543	-
Great-West	DFA US Targeted Value I	72,644	-	72,644	72,644	-
Great-West	T. Rowe Price New Horizon	111,688	-	111,688	111,688	-
Great-West	Vanguard Mid Cap Index Fund Signal	2,868	-	2,868	2,868	-

The independent auditor's report should be read in connection with this supplemental schedule.

Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	DFA US Large Cap Value I	$ 60,410	$ -	$ 60,410	$ 60,410	$ -
Great-West	DFA US Large Company Instl Index Port	52,473	-	52,473	52,473	-
Great-West	PRIMECAP Odyssey Growth	149,784	-	149,784	149,784	-
Great-West	Vanguard 500 Index Signal	334	-	334	334	-
Great-West	Vanguard Equity Income Fund	240,415	-	240,415	240,415	-
Great-West	Vanguard LifeStrategy Growth Inv	143,185	-	143,185	143,185	-
Great-West	Vanguard Total Stock Mkt Idx Signal	164,864	-	164,864	164,864	-
Great-West	Vanguard LifeStrategy Cnsrv Gr Inv	274,090	-	274,090	274,090	-
Great-West	Vanguard LifeStrategy Moderate Growth	262,783	-	262,783	262,783	-
Great-West	Vanguard LifeStrateg Income Inv	179,598	-	179,598	179,598	-
Great-West	Vanguard Wellington Fund	175,583	-	175,583	175,583	-
Great-West	PIMCO Total Return Instl	116,846	-	116,846	116,846	-
Great-West	Vanguard GNMA INV	80,584	-	80,584	80,584	-
Great-West	Vanguard Total Bond Market Index Signal	79,437	-	79,437	79,437	-
Great-West	Key Guaranteed Portfolio Fund	679,907	-	679,907	679,907	-
Great-West	PIMCO Total Return Instl	17	-	17	17	-
Great-West	Vanguard GNMA INV	12	-	12	12	-
Great-West	Vanguard Total Bond Market Index Signal	12	-	12	12	-

The independent auditor's report should be read in connection with this supplemental schedule.

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
SIERRA GOLD NURSERIES 401K PLAN

1b Three-digit plan number (PN) ► 001

1c Effective date of plan 01/01/1998

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

SIERRA GOLD NURSERIES INC

5320 GARDEN HIGHWAY

US YUBA CITY CA 95991-0000

2b Employer Identification Number (EIN)
80-0181597

2c Sponsor's telephone number
(530) 674-1148

2d Business code (see instructions)
111400

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	Signature of plan administrator	Date: 9/24/14	Enter name of individual signing as plan administrator: Jack Poukish
SIGN HERE	Signature of employer/plan sponsor	Date: 9/24/14	Enter name of individual signing as employer or plan sponsor: Jack Poukish
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [x] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: **a** Sponsor's name	**4b** EIN	
	4c PN	
5 Total number of participants at the beginning of the plan year	**5**	191
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**	170
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	10
d Subtotal. Add lines **6a, 6b,** and **6c**	**6d**	180
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	180
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	86
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 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)	**9b** Plan benefit arrangement (check all that apply)
(1) [x] Insurance	(1) [x] 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	**b** General Schedules
(1) [x] **R** (Retirement Plan Information)	(1) [x] **H** (Financial Information)
(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) [ ] **I** (Financial Information - Small Plan)
(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) [x] 1 **A** (Insurance Information)
	(4) [x] **C** (Service Provider Information)
	(5) [x] **D** (DFE/Participating Plan Information)
	(6) [ ] **G** (Financial Transaction Schedules)

Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	Vanguard LifeStrategy Cnsrv Gr Inv	$ 274,090	$ 274,090	$ 274,090	$ 274,090	$ -
Great-West	Vanguard LifeStrategy Moderate Growth	262,783	262,783	262,783	262,783	-
Great-West	Vanguard GNMA INV	80,584	80,584	80,584	80,584	-
Great-West	PIMCO Total Return Instl	116,846	116,846	116,846	116,846	-
Great-West	Key Guaranteed Portfolio Fund	679,907	679,907	679,907	679,907	-
Great-West	DFA International Small Cap Value I	52,288	52,288	52,288	52,288	-
Great-West	DFA International Small Company I	55,786	55,786	55,786	55,786	-
Great-West	DFA Real Estate Securities I	55,816	55,816	55,816	55,816	-
Great-West	DFA International Value I	55,236	55,236	55,236	55,236	-
Great-West	DFA US Large Cap Value I	60,410	60,410	60,410	60,410	-
Great-West	American Funds EuroPacific Gr R6	130,300	130,300	130,300	130,300	-
Great-West	T. Rowe Price New Horizon	111,688	111,688	111,688	111,688	-
Great-West	DFA US Targeted Value I	72,644	72,644	72,644	72,644	-
Great-West	Vanguard Total Stock Mkt Idx Signal	164,864	164,864	164,864	164,864	-
Great-West	DFA US Large Company Instl Index Port	52,473	52,473	52,473	52,473	-
Great-West	Vanguard Equity Income Fund	240,415	240,415	240,415	240,415	-
Great-West	DFA Emerging Markets Core Equity I	104,603	104,603	104,603	104,603	-

The independent auditor's report should be read in connection with this supplemental schedule.

Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	Vanguard 500 Index Signal	$ 334	$ 334	$ 334	$ 334	$ -
Great-West	Vanguard Mid Cap Index Fund Signal	2,868	2,868	2,868	2,868	-
Great-West	DFA US Small Cap	83,543	83,543	83,543	83,543	-
Great-West	DFA Large Cap International I	54,416	54,416	54,416	54,416	-
Great-West	Vanguard LifeStrategy Income Inv	179,598	179,598	179,598	179,598	-
Great-West	Vanguard Wellington Fund	175,583	175,583	175,583	175,583	-
Great-West	Vanguard Total Bond Market Index Signal	79,437	79,437	79,437	79,437	-
Great-West	Vanguard LifeStrategy Growth Inv	143,185	143,185	143,185	143,185	-
Great-West	American Funds New Perspective R6	50,614	50,614	50,614	50,614	-
Great-West	PRIMECAP Odyssey Growth	149,784	149,784	149,784	149,784	-
Great-West	American Funds EuroPacific Gr R6	130,519	-	130,519	130,519	-
Great-West	American Funds New Perspective R6	50,614	-	50,614	50,614	-
Great-West	DFA Emerging Markets Core Equity I	104,610	-	104,610	104,610	-
Great-West	DFA International Small Cap Value I	52,288	-	52,288	52,288	-
Great-West	DFA International Small Company I	55,801	-	55,801	55,801	-
Great-West	DFA International Value I	55,236	-	55,236	55,236	-
Great-West	DFA Large Cap International I	54,416	-	54,416	54,416	-

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Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	DFA Real Estate Securities I	$ 55,823	$ -	$ 55,823	$ 55,823	$ -
Great-West	DFA US Small Cap	83,543	-	83,543	83,543	-
Great-West	DFA US Targeted Value I	72,751	-	72,751	72,751	-
Great-West	T. Rowe Price New Horizon	111,695	-	111,695	111,695	-
Great-West	Vanguard Mid Cap Index Fund Signal	2,883	-	2,883	2,883	-
Great-West	DFA US Large Cap Value I	60,417	-	60,417	60,417	-
Great-West	DFA US Large Company Instl Index Port	52,473	-	52,473	52,473	-
Great-West	PRIMECAP Odyssey Growth	149,792	-	149,792	149,792	-
Great-West	Vanguard 500 Index Signal	334	-	334	334	-
Great-West	Vanguard Equity Income Fund	241,017	-	241,017	241,017	-
Great-West	Vanguard LifeStrategy Growth Inv	143,795	-	143,795	143,795	-
Great-West	Vanguard Total Stock Mkt Idx Signal	164,879	-	164,879	164,879	-
Great-West	Vanguard LifeStrategy Cnsrv Gr Inv	274,090	-	274,090	274,090	-
Great-West	Vanguard LifeStrategy Moderate Growth	262,783	-	262,783	262,783	-
Great-West	Vanguard LifeStrategy Income Inv	179,598	-	179,598	179,598	-
Great-West	Vanguard Wellington Fund	176,213	-	176,213	176,213	-
Great-West	PIMCO Total Return Instl	116,877	-	116,877	116,877	-

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Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	Vanguard GNMA INV	$ 80,596	$ -	$ 80,596	$ 80,596	$ -
Great-West	Vanguard Total Bond Market Index Signal	79,471	-	79,471	79,471	-
Great-West	Key Guaranteed Portfolio Fund	679,914	-	679,914	679,914	-
Great-West	American Funds EuroPacific Gr R6	216	-	216	216	-
Great-West	DFA Emerging Markets Core Equity I	8	-	8	8	-
Great-West	DFA International Small Company I	15	-	15	15	-
Great-West	DFA Real Estate Securities I	8	-	8	8	-
Great-West	DFA US Targeted Value I	108	-	108	108	-
Great-West	T. Rowe Price New Horizon	8	-	8	8	-
Great-West	Vanguard Mid Cap Index Fund Signal	15	-	15	15	-
Great-West	DFA US Large Cap Value I	8	-	8	8	-
Great-West	PRIMECAP Odyssey Growth	8	-	8	8	-
Great-West	Vanguard Equity Income Fund	602	-	602	602	-
Great-West	Vanguard LifeStrategy Growth Inv	602	-	602	602	-
Great-West	Vanguard Total Stock Mkt Idx Signal	15	-	15	15	-
Great-West	Vanguard Wellington Fund	602	-	602	602	-
Great-West	PIMCO Total Return Instl	15	-	15	15	-

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Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
Plan Number - 001
Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	Vanguard Total Bond Market Index Signal	$ 23	$ -	$ 23	$ 23	$ -
Great-West	Key Guaranteed Portfolio Fund	8	-	8	8	-
Great-West	American Funds EuroPacific Gr R6	3	-	3	3	-
Great-West	Vanguard LifeStrategy Growth Inv	7	-	7	7	-
Great-West	Vanguard Wellington Fund	27	-	27	27	-
Great-West	American Funds EuroPacific Gr R6	130,300	-	130,300	130,300	-
Great-West	American Funds New Perspective R6	50,614	-	50,614	50,614	-
Great-West	DFA Emerging Markets Core Equity I	104,603	-	104,603	104,603	-
Great-West	DFA International Small Cap Value I	52,288	-	52,288	52,288	-
Great-West	DFA International Small Company I	55,786	-	55,786	55,786	-
Great-West	DFA International Value I	55,236	-	55,236	55,236	-
Great-West	DFA Large Cap International I	54,416	-	54,416	54,416	-
Great-West	DFA Real Estate Securities I	55,816	-	55,816	55,816	-
Great-West	DFA US Small Cap	83,543	-	83,543	83,543	-
Great-West	DFA US Targeted Value I	72,644	-	72,644	72,644	-
Great-West	T. Rowe Price New Horizon	111,688	-	111,688	111,688	-
Great-West	Vanguard Mid Cap Index Fund Signal	2,868	-	2,868	2,868	-

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Sierra Gold Nurseries 401(k) Plan
Employer Identification Number 80-0181597
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Schedule H, line 4j – Schedule of Reportable Transactions, continued
December 31, 2013

(a)	*(b)*	*(c)*	*(d)*	*(g)*	*(h)*	*(i)*
Identity of Party Involved	*Description of Asset (Include Interest Rate and Maturity in Case of a Loan)*	*Purchase Price*	*Selling Price*	*Cost of Asset*	*Current Value of Asset on Transaction Date*	*Net Gain*
Great-West	DFA US Large Cap Value I	$ 60,410	$ -	$ 60,410	$ 60,410	$ -
Great-West	DFA US Large Company Instl Index Port	52,473	-	52,473	52,473	-
Great-West	PRIMECAP Odyssey Growth	149,784	-	149,784	149,784	-
Great-West	Vanguard 500 Index Signal	334	-	334	334	-
Great-West	Vanguard Equity Income Fund	240,415	-	240,415	240,415	-
Great-West	Vanguard LifeStrategy Growth Inv	143,185	-	143,185	143,185	-
Great-West	Vanguard Total Stock Mkt Idx Signal	164,864	-	164,864	164,864	-
Great-West	Vanguard LifeStrategy Cnsrv Gr Inv	274,090	-	274,090	274,090	-
Great-West	Vanguard LifeStrategy Moderate Growth	262,783	-	262,783	262,783	-
Great-West	Vanguard LifeStrateg Income Inv	179,598	-	179,598	179,598	-
Great-West	Vanguard Wellington Fund	175,583	-	175,583	175,583	-
Great-West	PIMCO Total Return Instl	116,846	-	116,846	116,846	-
Great-West	Vanguard GNMA INV	80,584	-	80,584	80,584	-
Great-West	Vanguard Total Bond Market Index Signal	79,437	-	79,437	79,437	-
Great-West	Key Guaranteed Portfolio Fund	679,907	-	679,907	679,907	-
Great-West	PIMCO Total Return Instl	17	-	17	17	-
Great-West	Vanguard GNMA INV	12	-	12	12	-
Great-West	Vanguard Total Bond Market Index Signal	12	-	12	12	-

The independent auditor's report should be read in connection with this supplemental schedule.

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

For the plan year beginning **01/01/2013** and ending **12/31/2013**

Name of plan
SIERRA GOLD NURSERIES 401K PLAN

Employer Identification Number
80-0181597

Three-digit plan number ► **001**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	GREAT WEST	DFA LARGE CAP INTERNATIONAL I		54,779
	GREAT WEST	DFA EMERGING MARKETS CORE EQUI		105,477
	GREAT WEST	DFA US TARGETED VALUE I		72,976
	GREAT WEST	DFA INTERNATIONAL SMALL COMPAN		56,329
	GREAT WEST	DFA INTERNATIONAL VALUE I		55,600
	GREAT WEST	DFA US LARGE CAP VALUE I		60,628
	GREAT WEST	DFA REAL ESTATE SECURITIES I		55,652
	GREAT WEST	DFA US SMALL CAP		83,759
	GREAT WEST	DFA US LARGE COMPANY INSTL IND		52,690
	GREAT WEST	DFA INTERNATIONAL SMALL CAP VA		52,807
	GREAT WEST	KEY GUARANTEED PORTFOLIO FUND		680,011
	GREAT WEST	PRIMECAP ODYSSEY GROWTH		150,301
	GREAT WEST	T ROWE PRICE NEW HORIZON		112,156
	GREAT WEST	PIMCO TOTAL RETURN INSTL		116,987
	GREAT WEST	AMERICAN FUNDS EUROPACIFIC GRO		130,973
	GREAT WEST	AMERICAN FUNDS NEW PERSPECTIVE		50,844
	GREAT WEST	VANGUARD LIFESTRATEGY GROWTH		144,365
	GREAT WEST	VANGUARD LIFESTRATEGY INCOME		179,724
	GREAT WEST	VANGUARD TOTAL BOND MARKET IND		79,471
	GREAT WEST	VANGUARD EQUITY INCOME FUND		241,671
	GREAT WEST	VANGUARD GNMA INV		80,674
	GREAT WEST	VANGUARD 500 INDEX SIGNAL		335
	GREAT WEST	VANGUARD MID CAP INDEX FUND SI		2,901
	GREAT WEST	VANGUARD LIFESTRATEGY CNSRV GR		274,546
	GREAT WEST	VANGUARD LIFESTRATEGY MODERATE		263,582
	GREAT WEST	VANGUARD TOTAL STOCK MKD IDX		165,577
	GREAT WEST	VANGUARD WELLINGTON FUND		176,560
	PARTICIPANT LOANS			25,041