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
YOSEMITE MOTELS SALARY SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1990

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

YOSEMITE MANAGEMENT GROUP, LLC

1205 FREEDOM BLVD., SUITE 2
WATSONVILLE, CA 95076

2b Employer Identification Number (EIN)
77-0488685

2c Sponsor's telephone number
831-786-1980

2d Business code (see instructions)
721110

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**	194
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**	132
b	Retired or separated participants receiving benefits	**6b**	8
c	Other retired or separated participants entitled to future benefits	**6c**	29
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	169
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	169
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	74
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)** [ ] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [X] **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
YOSEMITE MOTELS SALARY SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
YOSEMITE MANAGEMENT GROUP, LLC

D Employer Identification Number (EIN)
77-0488685

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

JOHN HANCOCK LIFE 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
01-0233346	65838	111292	31	08/07/2013	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
27	119

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

LPL FINANCIAL CORP

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
27	0		3

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

ALL VALLEY ADMINISTRATORS, LLC
7525 N. CEDAR AVE., SUITE 109
FRESNO, CA 93720

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	119	TPA FORUM; ALLOWANCES	5

(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	

(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**	0
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	409618

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 ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below) ▶	**7c(5)**			
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
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)**			
	(4) Other (specify below) ▶	**7e(4)**			
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

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 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
YOSEMITE MOTELS SALARY SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
YOSEMITE MANAGEMENT GROUP, LLC

D Employer Identification Number (EIN)
77-0488685

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: LIFESTYLE BALANCED

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

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)
01-0233346-000	P	409618

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)

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)

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 G (Form 5500)	Financial Transaction Schedules	OMB No. 1210-0110
Department of Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ **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) ▶
YOSEMITE MOTELS SALARY SAVINGS PLAN	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
YOSEMITE MANAGEMENT GROUP, LLC	77-0488685

Part I Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible

Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
YOSEMITE 401(K) PLAN	PLAN	2012 & 2013 TAX WH NOT PAID. PD $30945 IN 2014; LEAVING $31065 BLNC	62010

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
				62010	

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
JOSHUA FISCHER	PARTICIPANT/ TRUSTEE	DIST GREATER THAN ALLOWED. BEING RETURNED TO PLAN.	6304

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
				6304	

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
KELLY BALDWIN	PARTICIPANT	DIST GREATER THAN ALLOWED. BEING RETURNED TO PLAN.	944

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
				944	

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

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
YOSEMITE MOTELS SALARY SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
YOSEMITE MANAGEMENT GROUP, LLC

D Employer Identification Number (EIN)
77-0488685

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	55909
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1192	6658
(2) Participant contributions	1b(2)	1577	223
(3) Other	1b(3)	144086	7248
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	17063	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		185315
(7) Loans (other than to participants)	1c(7)	2665781	2692900
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	34565	0
(10) Value of interest in pooled separate accounts	1c(10)	0	426350
(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)	362845	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(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	3227109	3374603
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	34064	67890
k Total liabilities (add all amounts in lines 1g through1j)	1k	34064	67890
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3193045	3306713

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)	48627	
(B) Participants	2a(1)(B)	93249	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		141876
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)	132971	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		132971
(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)	250	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		250
(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)	6015	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		6015

		(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)		15146
(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)		77523
c Other income	2c		22184
d Total income. Add all **income** amounts in column (b) and enter total	2d		395965
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	281057	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	944	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		282001
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	296	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		296
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		282297
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		113668
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: ABBOTT, STRINGHAM & LYNCH **(2)** EIN: 77-0051130

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		7383
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		69258
e	Was this plan covered by a fidelity bond?	4e	X		4000000
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		2878215
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
YOSEMITE MOTELS SALARY SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
YOSEMITE MANAGEMENT GROUP, LLC

D Employer Identification Number (EIN)
77-0488685

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): 77-0488685 41-6257133

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



YOSEMITE MOTELS SALARY SAVINGS PLAN

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

Abbott, Stringham & Lynch
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

TEL 408-377-8700 FAX 408-377-0821
1550 Leigh Ave., San Jose, CA 95125

aslcpa.com

INDEPENDENT AUDITOR'S REPORT

To the Trustees of
Yosemite Motels Salary Savings Plan
Watsonville, California

Report on the Financial Statements

We have audited the accompanying financial statements of Yosemite Motels Salary Savings Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Yosemite Motels Salary Savings Plan as of December 31, 2013 and 2012, and the changes in net assets available for benefits for the years then ended in accordance with U.S. generally accepted accounting principles.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Nonexempt Transactions, Delinquent Participant Contributions, and Assets (Held at End of Year), as of December 31, 2013, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

October 15, 2014

Abbott, Stringham & Lynch

Member of
PKF
North America
An association of legally independent firms

YOSEMITE MOTELS SALARY SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

Assets

	December 31, 2013	December 31, 2012
Cash and cash equivalents	$ 55,909	$ 17,063
Investments, at fair value:		
Mutual funds	-	362,845
Pooled and common collective funds	426,350	34,565
Trustee-directed investments in notes receivable	2,692,900	2,665,781
Trustee-directed investments in real estate held-for-sale	185,315	-
Total investments	3,304,565	3,063,191
Receivables:		
Participant contributions receivable	223	4,736
Employer contributions receivable	6,658	1,192
Excess distributions receivable	7,248	-
Investment deposits	-	140,927
Total receivables	14,129	146,855
Total assets	3,374,603	3,227,109

Liabilities

Payables	67,890	34,064
Total liabilities	67,890	34,064
Net assets available for benefits	$ 3,306,713	$ 3,193,045

See accompanying notes to financial statements.

YOSEMITE MOTELS SALARY SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31,	
	2013	2012
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	$ 250	$ 1,761
Interest on notes receivable	132,971	190,766
Net appreciation (depreciation) in fair value of trustee-directed investments	6,015	(85,226)
Net appreciation in fair value of mutual funds and pooled and common collective funds	92,669	49,094
Loan origination fees and other income	22,184	15,632
Total investment income	254,089	172,027
Contributions:		
Participant	93,249	88,152
Employer	48,627	53,893
Total contributions	141,876	142,045
Total additions	395,965	314,072
Deductions from net assets attributed to:		
Benefits paid directly to participants	282,001	213,922
Administrative expenses	296	1,134
Total deductions	282,297	215,056
Net increase	113,668	99,016
Net assets available for benefits:		
Beginning of year	3,193,045	3,094,029
End of year	$ 3,306,713	$ 3,193,045

See accompanying notes to financial statements.

YOSEMITE MOTELS SALARY SAVINGS PLAN

Notes to Financial Statements

December 31, 2013 and 2012

Note 1 - Description of plan

General

The Yosemite Motels Salary Savings Plan is a defined contribution plan established for the benefit of eligible employees of Sterling Pacific Lending, Inc. and Yosemite Management Group, LLC, (collectively known as the "Companies", "Employer", or "Plan Sponsor") as members of a controlled group. The Plan was established on January 1, 1990. The terms of the Plan have since been amended effective January 1, 2009. The Plan is a self-administered plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Participants should refer to the Plan document for a more complete description of the Plan's provisions.

To become eligible, an employee must be at least 18 years old and have completed 3 calendar months of service. Once eligible to participate, employees can enter the Plan on the first day of the calendar month coincident with or following the satisfaction of the eligibility requirements. To receive a safe harbor match, the employee must be eligible for deferrals and must have completed 1,000 hours of service during the Plan year. To receive a discretionary employer contribution, employees must have completed 1,000 hours of service during the Plan year.

The Plan was amended effective June 1, 2013, to allow distribution of benefits in installment payments. The Plan will now allow an in-service withdrawal from employee rollover benefits at any time upon request and hardship withdrawals shall be allowed from all sources, subject to limitations imposed by regulations.

The Plan was amended effective September 1, 2013, to include an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3.5 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant.

Administration

The Plan has contracted with a third-party administrator who processes and maintains the records of participant data.

Participant accounts

Separate accounts are maintained for each participant. Each participant's account is credited with the participant's contribution, the Companies' matching contribution, the Companies' discretionary employer contribution, and actual income or loss on investments. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, 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)

Contributions

Participant contributions to the Plan are elective deferrals, wholly vested in, and invested in accordance with the participant's instructions. Participants may elect to make salary deferrals up to the maximum dollar amount allowed annually as defined by the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). During the 2013 and 2012 Plan years, the Companies provided safe harbor matching contributions in amounts equal to 100% of the participant's elective contribution up to the first 3.5% of the participant's compensation and 50% of the participant's elective contribution of the next 2% of compensation. These matching contributions totaled $48,627 and $53,893 for the years ended December 31, 2013 and 2012, respectively. There were no discretionary employer contributions in 2013 and 2012.

Participant loans

Participant loans are not permitted under the Plan.

Vesting

Participant and safe harbor contributions and earnings thereon are fully vested at all times. Vesting in other matching contributions plus earnings thereon is based on years of continuous service. Participants are 100% vested upon reaching age 65, upon death, in the event they become permanently disabled, or upon Plan termination, regardless of the participant's vested percentage at the time of termination. If employment terminates by early retirement, resignation, or discharge prior to normal retirement age, participants are 20% vested for each year of qualified service beginning with the second year of service, resulting in 100% vesting after six years of service. For the years ended December 31, 2013 and 2012, all employer contributions were safe harbor contributions and were, therefore, fully vested.

Payments of benefits

In-service distributions of employee rollovers may be requested at any time. Upon reaching the age of 59 ½ years, termination of employment or retirement, participants may elect to receive a distribution of their vested interest in their account as a lump-sum payment, in installments, or they may select an alternative method of payment if permitted by the Plan at the time of the distribution. Upon termination, if the participant's or beneficiary's vested account balance is $5,000 or less, the Plan allows the distribution of the vested account balance to an Individual Retirement Account ("IRA") for the participant's benefit. If the vested balance is $1,000 or less, it will be distributed as a lump-sum amount without the participant's consent.

In the event the Employer elects to terminate the Plan or discontinue operation of its business, the entire interest of the participants shall vest 100% immediately and be non-forfeitable.

Forfeited accounts

Forfeited non-vested accounts may be used to pay plan administrative expenses and to reduce employer contributions. There were no forfeitures of non-vested participant accounts for the years ended December 31, 2013 and 2012.

Note 2 - Summary of significant accounting policies

Basis of accounting

The financial statements of the Plan are prepared on the accrual method of accounting in accordance with U.S. generally accepted accounting principles.

Cash equivalents

Cash equivalents on the statements of net assets available for benefits consist of funds held in the Wells Fargo Money Market Portfolio.

Use of estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates. Significant estimates used in preparing these financial statements include the fair value of trustee-directed investments in notes receivable and real estate held-for-sale.

Subsequent events

In preparing its financial statements, the Plan has evaluated subsequent events through October 15, 2014, which is the date the financial statements were available to be issued.

Expenses

The Companies pay certain expenses incurred for administration of the Plan. The Companies incurred expenses of approximately $33,000 and $40,000 for the years ended December 31, 2013 and 2012, respectively, for the administration of the Plan. Investment related expenses are included in net appreciation in fair value of investments. Fees related to transfer of account balances from the prior custodian to the current custodian are charged directly to the participants' account and are included in administrative expenses.

Investment valuation and income recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisor and custodian. See Notes 3 and 4 for discussion of fair value measurements.

Mutual funds, pooled separate accounts, and common collective funds

The Plan's mutual funds, pooled separate account, and common collective fund investments are stated at the fair value of the underlying assets (see Note 3).

Purchases and sales of these funds are recorded on a trade-date basis. Interest income on these investments is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation and depreciation includes the Plan's realized and unrealized gains and losses on investments.

Note 2 - Summary of significant accounting policies (continued)

Trustee-directed investments in notes receivable

The Plan holds investments in notes receivable which are secured by deeds of trust on the properties. The notes are tested for impairment using the fair value of the collateral method. This method of valuation was used because the notes are collateral-dependent.

Interest income on notes receivable is accrued based on the outstanding principal amount of loans using the simple interest method.

Trustee-directed investments in real estate held-for-sale

To collect on notes receivable, the Plan occasionally obtains the collateral for notes, which is real estate. The real estate is tested for impairment using comparable sales until a reasonable sale price can be obtained, and the property is sold.

Notes receivable

It is the policy of management to consider the terms, payment history, collateral value, and real estate market conditions in establishing the estimated fair value of notes receivable. Any impairment of these notes is charged to net depreciation in fair value. Interest is not accrued beyond the estimated fair value of the notes. The Plan did not recognize $108,268 and $111,148 in interest income during 2013 and 2012 associated with impaired notes, respectively. Any subsequent payments on impaired notes are applied to reduce the outstanding note balances, including previously accrued interest. When notes are deemed impaired, the specific note carrying value is adjusted. Management has determined the cumulative impairment for notes to be $752,812 and $1,070,715 as of December 31, 2013 and 2012, respectively, which is reflected in the net notes receivable balance. For the year ended December 31, 2012, management recorded impairment losses of $85,226, respectively, due largely to reductions in the valuation of collateral property.

Loan origination fees

Loan origination fees are deferred and recognized over the life of the loan.

Payment of benefits

Benefits are recorded when paid.

Note 3 - Fair value measurements

The Plan measures fair value in accordance with the applicable accounting standards. Fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset. That framework provides three levels for establishing fair value which the Plan has applied as follows:

Level 1 Quoted prices in active markets - The Plan's investments in mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. (See Note 4.)

Note 3 - Fair value measurements (continued)

Level 2 Other observable inputs - The Plan's investments in pooled separate accounts and common collective funds are valued at Net Asset Value which is based on the fair value of the underlying investments held by the fund less its liabilities. The underlying investments consist of equity securities and fixed income securities, which are stated at fair value. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal for a reasonable period of time from the trust in order to ensure that securities liquidation will be carried out in an orderly business manner. (See Note 4.)

Level 3 Unobservable inputs - The Plan's trustee-directed investments in notes receivable are valued at the stated note amount plus accrued interest, less an impairment allowance so as not to exceed the estimated collectable value. The collectable value is determined by estimating the fair market value of the collateral using the comparable sales method less estimated selling costs. Real estate held for sale is valued using the comparable sales method less estimated selling costs. (See Note 2, Notes receivable, and Note 4.)

Note 4 - Investments at fair value

The Plan's investments in 2013 and 2012 may include mutual funds, pooled separate accounts, common collective funds, and trustee-directed investments, which consist of collateralized notes receivable, unsecured notes receivable, and real estate held for sale.

In September 2013, the Plan Sponsor changed custodians for the Plan's investments in mutual funds and pooled common collective funds. The Plan had an investment arrangement with Wells Fargo Bank (Wells Fargo) through the third quarter of 2013. Thereafter, the Plan entered into a group annuity contract with John Hancock Insurance Company USA (John Hancock). Except for funds in the Wells Fargo Stable Value Fund, funds invested under Wells Fargo were transferred to a John Hancock cash account in September 2013 and were later transferred to the John Hancock Lifestyle Balanced fund in December 2013. In 2014, these funds and associated earnings were allocated to other John Hancock funds based on participant elected allocations.

By direction of employees, all contributions to the Plan are invested by the Employer. Under the ancillary trustee Wells Fargo, Plan participants could allocate their account balances between ten mutual funds and two pooled and common collective funds. Under John Hancock, Plan participants may allocate their account balances between 40 mutual fund accounts and 7 guaranteed interest accounts. Plan participants may also allocate their funds in the trustee-directed investment account. The investments held with Wells Fargo represent approximately 1% and 12% of the Plan's net assets as of December 31, 2013 and 2012, respectively. The investments held with John Hancock represent approximately 12% of the Plan's net assets as of December 31, 2013. Investments in trustee-directed investments in notes receivable and real estate held for sale represent 87% and 83% of the Plan's net assets as of December 31, 2013 and 2012, respectively.

The John Hancock investments are certified to the Plan by John Hancock as complete and accurate for the year ended December 31, 2013. The Wells Fargo investments are certified to the Plan by Wells Fargo as complete and accurate for the year ended December 31, 2012.

Note 4 - Investments at fair value (continued)

The following table presents investments at fair value at December 31, 2013 and 2012:

	2013	2012
Investments at fair value level 1 (See Note 3):		
Mutual funds:		
T Rowe Price Small Capitalization Stock Fund (small growth)	$ -	$ 149,863
T Rowe Price Mid Cap Growth Fund (mid growth)	-	100,173
Vanguard U.S. Growth Fund (large growth)	-	28,866
Vanguard Quantitative Portfolios Growth & Income fund (large blend)	-	19,872
T Rowe Price Global Stock Fund (large growth)	-	18,811
T Rowe Price Science & Technology Fund (large growth)	-	15,927
Vanguard International Growth Fund (large growth)	-	12,435
Vanguard Total Stock Market Index Fund (large blend)	-	11,285
Wells Fargo Advantage Index Asset Allocation (large blend)	-	4,172
Vanguard Long-Term Treasury Fund (government)	-	1,441
	-	362,845
Investments at fair value level 2 (see Note 3):		
Pooled and common collective funds:		
John Hancock Lifestyle Balanced	409,618 *	-
Wells Fargo Stable Return Fund	16,732	18,193
Wells Fargo S&P 500 Index Fund G	-	16,372
	426,350	34,565
Investments at fair value level 3 (See Note 3):		
Trustee-directed investments in notes receivable:		
Antonio Silva and Maria Brazil	525,000 *	450,000*
Dry Creek Land, LP	432,107 *	492,480*
Derrick and Neil Veik	373,669 *	342,197*
Paul Miller	179,883 *	68,802
Michael and Jennifer Miller	167,961 *	170,883*
Delmas Tower, LLC	144,698	131,873
Amir Jafari	119,239	109,828
Ignacio Serrano, Santiago and Amy Saldate	109,790	101,249
Dwight Hannah	102,263	152,294
Massey Butler	94,349	89,181
Gopal Das	93,125	87,500
Manal Mousa	83,276	-
Edinburgh Development Group, LTD	66,620	60,000
DCL Investments, LLC	62,347	62,347
Seventh Street Land East, LLC	45,927	-
Barron Brouillette	36,239	33,293
Adalberto Teixeira	34,329	42,765
Daniel Mitchell	22,078	-
William McClure	-	150,000
Double RD Investments	-	69,728
Samuel Kirkorian	-	35,380
O&S Investment Group	-	10,000
Daniel Veik	-	5,981
	2,692,900	2,665,781
Trustee-directed investments in real estate held-for-sale:		
10120 Kaanapali Court, Chowchilla, CA	125,000	-
Mendocino & Manning LLC	60,315	-
	185,315	-
	2,878,215	2,665,781
Total investments at fair value	$ 3,304,565	$ 3,063,191

* Represents 5% or more of Net Assets Available for Benefits

Note 4 - Investments at fair value (continued)

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2013 and 2012:

	Notes Receivable	
	2013	2012
Balance, beginning of year	$ 2,665,781	$ 2,754,447
Interest income and appreciation or depreciation in fair value, net	138,986	105,540
Borrower payments and new investments, net	73,448	(194,206)
Balance, end of year	$ 2,878,215	$ 2,665,781

The Plan's investments in mutual funds and pooled and common collective funds held during the years ended 2013 and 2012 changed in value as follows:

	2013	2012
Mutual funds	$ 77,523	$ 48,000
Pooled and common collective funds	15,146	1,094
	$ 92,669	$ 49,094

The following table represents the Plan's level 3 investment, the valuation techniques used to measure the fair value of these investments, and the significant unobservable inputs and the ranges of values for those inputs:

Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Range (Weighted Average)
Trustee-directed investments in notes receivable and real estate held for sale	$2,878,215	Notes are valued at the stated note amount plus accrued interest, less an impairment allowance. The fair market value of the underlying collateral and real estate held for sale is determined by the comparable sales method less estimated selling costs	Precise collateral value	80% - 120% (100%)
			Real estate market conditions	n/a
			Probability of default	5% - 60% (15%)
			Impairment severity	6% - 36% (21%)

Note 5 - Related party transactions and prohibited transactions

During the year ended December 31, 2013, two participants overdrew distributions on their account balances from funds available for disbursement. The amounts overdrawn are included under excess distribution receivable on the statement of net assets available for benefits. The participants repaid the overdrawn amounts in 2014.

Included in payables at December 31, 2013 is $62,010 of taxes withheld from 2012 and 2013 distributions which had not been remitted to taxing authorities. Subsequently, in 2014, $25,125 was paid leaving a balance due of $36,885.

Sterling Pacific Lending, Inc. ("Sterling") and Yosemite Management Group, LLC are held under common ownership. Sterling is a real property lender specializing in commercial and residential loans. Sterling services trustee-directed investments in notes receivable to facilitate payment collection, though no fee is charged for loan servicing. In 2012, the Plan advanced $140,000 to Sterling intended to acquire notes receivable investments. The investments were not completed until 2013 and because the deposit was not segregated in trust, this is considered a prohibited transaction. As of December 31, 2012, the amount was approximately $140,000 and is included in investment deposits on the statements of net assets. The amount of $140,000 was invested in trustee-directed investments between January 20, 2013 and March 1, 2013, when the investments became available.

During the years ended December 31, 2013 and 2012, the Plan entered into nonexempt transactions consisting of untimely deposits of contributions. During the year ended December 31, 2013, the Plan made a total of $7,383 of untimely deposits, which were corrected in 2013. During the year ended December 31, 2012, the Plan made a total of $24,771 of untimely deposits, which were corrected in 2012. The nonexempt transactions are detailed in the supplemental schedules to the financial statements.

Certain plan investments are managed by Wells Fargo Bank or John Hancock Insurance Company who qualify as party-in-interest custodians. Other parties-in-interest include the third-party administrator who processes participant data; participants who contribute or withdraw funds; trustees and the investment committee who direct investments in notes receivable and real estate held-for-sale. These transactions are considered exempt party-in-interest transactions.

Note 6 - Risk and uncertainties

The Plan provides for investment options in various investments including notes receivable. Investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

Note 7 - Tax status

The Internal Revenue Service (IRS) informed the Plan Sponsor by a letter dated March 31, 2008 that the prototype Plan adopted by the Companies is designed in accordance with applicable IRC sections. The Plan has been amended and restated since receiving this opinion letter. However, the Plan's third-party 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 IRC. Therefore, they believe that the Plan is qualified and the related trust is tax-exempt.

Note 7 - Tax status (continued)

U.S. generally accepted accounting principles require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position not likely to be sustained upon examination by taxing authorities and government agencies. The Plan is subject to routine audits by taxing authorities. The Plan Sponsor believes it is no longer subject to income tax examinations for years prior to 2006. The Plan is currently being audited by the Department of Labor for the plan years 2006 to 2009. Per IRS notice dated September 25, 2014, the Plan has been selected for examination for the plan year ended December 31, 2012.

Note 8 - Plan termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants will be 100% vested in their accounts.

SUPPLEMENTAL SCHEDULES

YOSEMITE MOTELS SALARY SAVINGS PLAN

EIN # 77-0488685

Schedule G - Part III
Schedule of Nonexempt Transactions

PN 001

December 31, 2013

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value	(d) Cost of asset	(i) Current value of asset
Yosemite Motels Salary Savings Plan	Plan	As of December 31, 2013, taxes withheld on distributions for 2012 and 2013 of $62,010 have not been remitted to the taxing authority. In 2014, $30,945 was paid leaving a balance of $31,065.	$ 62,010	$ 62,010
Joshua Fischer	Participant / Plan Trustee	Distribution in excess of amount allowed from Participant's account.	$ 6,304	$ 6,304
Kelly Baldwin	Participant	Distribution in excess of amount allowed from Participant's account.	$ 944	$ 944

YOSEMITE MOTELS SALARY SAVINGS PLAN

EIN # 77-0488685

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions

PN 001

December 31, 2013

Participant contributions transferred late to Plan	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and prohibited transaction exemption 2002-51
Check here if late participant loan repayments are included: ____	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
$ -	$ -	$ 7,383	$ -	$ -

YOSEMITE MOTELS SALARY SAVINGS PLAN

EIN # 77-0488685

Schedule H, Line 4i

Schedule of Assets (Held at End of Year)

PN 001

December 31, 2013

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost †	(e) Current value
*	Wells Fargo Bank	Stable Return Fund		$ 16,732
*	John Hancock Insurance Company USA	Lifestyle Balanced		409,618
*	Rabobank	Cash and cash equivalents		55,882
*	John Hancock Insurance Company USA	Cash and cash equivalents		27
	DCL Investments, LLC	Note Receivable - Interest-only Pmts 09/01/2015 - 9.00% - Real Estate - Par		62,347
	Dry Creek Land, LP	Note Receivable - Interest-only Pmts 09/01/2015 - 9.00% - Real Estate - Par		83,156
	Dry Creek Land, LP	Note Receivable - Interest-only Pmts 09/01/2015 - 9.00% - Real Estate - Par		205,689
	Gopal Das	Note Receivable - Interest-only Pmts 01/01/2016 - 11.75% - Real Estate - Par		93,125
	Dry Creek Land, LP	Note Receivable - Interest-only Pmts 09/01/2015 - 9.00% - Real Estate - Par		42,000
	Dry Creek Land, LP	Note Receivable - Interest-only Pmts 09/01/2015 - 9.00% - Real Estate - Par		33,762
	Dry Creek Land, LP	Note Receivable - Interest-only Pmts 09/01/2015 - 9.00% - Real Estate - Par		38,250
	Dry Creek Land, LP	Note Receivable - Interest-only Pmts 09/01/2015 - 9.00% - Real Estate - Par		29,250
	Massey Butler	Note Receivable - Interest-only Pmts 08/01/2015 - 6.00% - Real Estate - Par		94,349
	Michael Terrance Miller and Jennifer Alice Miller	Note Receivable - Interest-only Pmts 10/01/2015 - 7.00% - Real Estate - Par		167,961
	Ignacio Serrano Jr., Santiago Saldate, and Amy Saldate	Note Receivable - Interest-only Pmts 06/01/2016 - 12.50% - Real Estate - Par		109,790
	Dwight Hannah	Note Receivable - Interest-only Pmts 03/01/2016 - 11.50%- Real Estate - Par		102,263
	Antonio Silva and Maria Brazil	Note Receivable - Interest-only Pmts 11/01/2016 - 7.50% - Real Estate - Par		525,000
	Delmas Tower, LLC	Note Receivable - Interest-only Pmts 06/01/2016 - 15.00% - Real Estate - Par		144,698
	Edinburgh Development Group, LTD	Note Receivable - Interest-only Pmts 02/01/2016 - 11.00% - Real Estate - Par		66,620
	Derrick and Neil Veik	Note Receivable - Interest-only Pmts 09/01/2015 - 11.00% - Real Estate - Par		373,669
	Adalberto Teixeira	Note Receivable - Interest-only Pmts 01/01/2015 - 13.00% - Real Estate - Par		34,329
	Amir Jafari	Note Receivable - Interest-only Pmts 05/01/2016 - 10.00% - Real Estate - Par		39,746
	Amir Jafari	Note Receivable - Interest-only Pmts 05/01/2016 - 10.00% - Real Estate - Par		39,746
		Subtotals Carried Forward		$ 2,768,009

continued

YOSEMITE MOTELS SALARY SAVINGS PLAN

EIN # 77-0488685

Schedule H, Line 4i

Schedule of Assets (Held at End of Year)

PN 001

December 31, 2013

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost †	(e) Current value
	continued			
		Subtotals Brought Forward		$ 2,768,009
	Amir Jafari	Note Receivable - Interest-only Pmts 05/01/2016 - 10.00% - Real Estate - Par		39,747
	Barron Brouillette	Note Receivable - Interest-only Pmts 02/01/2016 - 10.50% - Real Estate - Par		36,239
	Paul Miller	Note Receivable - Monthly Pmts 03/31/2030 - 3.00% - Real Estate - Par		163,443
	Seventh Street Land East, LLC	Note Receivable - Interest-only Pmts 03/01/2030 - 13.00% - Real Estate - Par		45,927
	Daniel Mitchell	Note Receivable - Interest-only Pmts 02/01/2014 - 12.25% - Unsecured		22,078
	Manal Mousa	Note Receivable - Interest-only Pmts 02/01/2018 - 7.50% - Real Estate - Par		83,276
	10120 Kaanapali Court, Chowchilla, CA	Real estate held-for-sale - Par		125,000
	Mendocino & Manning, LLC	Real estate held-for-sale - Par		60,315
	Paul Miller	Note Receivable - Interest-only Pmts 10/01/2015 - 12.00% - Unsecured - Par		16,440
	Total cash and cash equivalents and investments			$ 3,360,474

* Party in interest

† Cost information may be omitted with respect to participant directed transactions under an individual account plan.

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
YOSEMITE MOTELS SALARY SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1990

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

YOSEMITE MANAGEMENT GROUP, LLC

1205 FREEDOM BLVD., SUITE 2

US WATSONVILLE CA 95076

2b Employer Identification Number (EIN) 77-0488685

2c Sponsor's telephone number (831) 786-1980

2d Business code (see instructions) 721110

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]	10/15/14	Max Bashman
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	[signature]	10/15/14	Joshua Fischer
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [x] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	194
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**	132
b Retired or separated participants receiving benefits	**6b**	8
c Other retired or separated participants entitled to future benefits	**6c**	29
d Subtotal. Add lines **6a, 6b,** and **6c**	**6d**	169
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	169
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	74
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) [x] 1 **A** (Insurance Information)
	(4) [ ] **C** (Service Provider Information)
(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(5) [x] **D** (DFE/Participating Plan Information)
	(6) [x] **G** (Financial Transaction Schedules)

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
YOSEMITE MOTELS SALARY SAVINGS PLAN

Employer Identification Number
77-0488685

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
	Wells Fargo Bank	Stable Return Fund		16,732
	John Hancock Ins Co USA	Pooled Assets; Lifestyle Blncd		409,618
	Rabobank	Cash		55,882
	3rd Party Notes Rcv	Int between 3% - 15%		2,692,900
	REO	Land for sale; Chowchilla CA		125,000
	John Hancock Ins Co USA	Cash		27
	Mendocino & Manning LLC	R.E. held for sale		60,315

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning **01/01/2013** and Ending **12/31/2013**
Name of Plan: **YOSEMITE MOTELS SALARY SAVINGS PLAN**
Employer Identification Number: **77-0488685** Three-digit plan number: **001**

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ___	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$7,383		**$7,383**		