

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 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 2018 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u>
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ 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:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information		
1a Name of plan <u>POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN & TRUST</u>	1b Three-digit plan number (PN) ▶	<u>001</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>POEAVE ENTERTAINMENT LLC</u> <u>460 N SPRINGBORO PIKE</u> <u>WEST CARROLLTON, OH 45449</u>	1c Effective date of plan <u>01/01/2015</u>	2b Employer Identification Number (EIN) <u>27-0717503</u>	2c Plan Sponsor's telephone number <u>937-291-1199</u>
		2d Business code (see instructions) <u>711300</u>	

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.	<u>10/15/2019</u>	<u>JONAH SANDLER</u>
	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
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2018)
v. 171027

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 136
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	 6a(1) 79 6a(2) 106 6b 0 6c 41 6d 147 6e 0 6f 147 6g 116 6h 3
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ **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) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ 0 **A** (Insurance Information)
- (4) ☐ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE 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 2018 This Form is Open to Public Inspection
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 POEAVE ENTERTAINMENT LLC		D Employer Identification Number (EIN) 27-0717503

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	13618	58426
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other.....	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common.....	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property).....	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans.....	1c(8)	7951	13551
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	311394	352567
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	332963	424544

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	332963	424544
---	-----------	--------	--------

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)	40785	
(B) Participants	2a(1)(B)	82325	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		123110
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	773	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	558	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1331
(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)	7698	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		7698
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-35198
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		96941

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4331	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		4331
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	1029	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1029
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5360

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		91581
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: **BRADY, WARE & SCHOENFELD, INC.**

(2) EIN: **35-1476702**

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:

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.).....

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.)

	Yes	No	Amount
4a	X		30671
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		20000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?.....	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____. (See instructions.)

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 sections 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 2018 This Form is Open to Public Inspection.
---	---	--

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>POEAVE ENTERTAINMENT LLC</u>	D Employer Identification Number (EIN) <u>27-0717503</u>

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	
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): <u>16-1470238</u>		
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 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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2018
v. 171027

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

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****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

b The corresponding number for the second preceding plan year

15a**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

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

16a**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):



BRADY WARE
& SCHOENFELD

INDEPENDENT AUDITORS' REPORT

Plan Administrator
**Poeave Entertainment LLC 401(k) Profit
Sharing Plan and Trust**
West Carrollton, Ohio

We have audited the accompanying financial statements of the **Poeave Entertainment LLC 401(k) Profit Sharing Plan and Trust**, which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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.

3601 Rigby Road • Suite 400 • Dayton, Ohio • 45342-4981
1 Woodside Drive • Richmond, Indiana • 47374-2630
4249 Easton Way • Suite 100 • Columbus, Ohio • 43219-6170
11175 Cicero Drive • Suite 300 • Alpharetta, Georgia • 30022-1166

www.bradyware.com



INDEPENDENT AUDITORS' REPORT

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the **Poeave Entertainment LLC 401(k) Profit Sharing Plan and Trust** as of December 31, 2018 and 2017, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year), 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 of 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Dayton, Ohio
October 15, 2019

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN'S EMPLOYER IDENTIFICATION NUMBER: 27-0717503
PLAN NUMBER: 001
December 31, 2018

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Money market fund				
	Federated U.S. Treasury Cash Reserves Institutional	Money market fund	#	\$ 58,427
Registered investment companies				
	DFA U.S. Small Cap Portfolio Institutional Class	Small-cap fund	#	18,221
	Goldman Sachs Large Cap Growth Insights Fund Institutional Class	Large-cap fund	#	21,814
	Janus Henderson Triton Fund Class I	Mid-cap fund	#	20,366
	Principal MidCap Fund R-5 Class	Mid-cap fund	#	8,263
	Schwab S&P 500 Index Fund	Blended fund	#	44,410
	Vanguard Growth and Income Fund Admiral Shares	Growth fund	#	5,820
	Vanguard Mid-Cap Index Fund Admiral Shares	Mid-cap fund	#	73,395
	DFA International Core Equity Portfolio Institutional Class	International fund	#	10,787
	DFA Emerging Markets Core Equity Portfolio	International fund	#	21,831
	Oppenheimer International Growth Fund Class Y	International fund	#	1
	Vanguard International Explorer Fund Investor Shares	International fund	#	11,894
	Metropolitan West Total Return Bond Fund Class I	Fixed income fund	#	9,480
	PGIM High-Yield Fund Class Z	Fixed income fund	#	37,472
	Vanguard Short-term Federal Fund Admiral Shares	Fixed income fund	#	4,768
	John Hancock Funds Multi-Index 2050 Preservation Portfolio Class R6	Balanced fund	#	358
	John Hancock Funds Multi-Index Income Preservation Portfolio Class R6	Balanced fund	#	1,384
	American Funds EuroPacific Growth Fund Class R-6	International fund	#	3,795
	Vanguard Short-term Inflation-Protected Securities	Fixed income fund	#	5,749
	Vanguard Mortgage-Backed Securities Index Fund Admiral Shares	Fixed income fund	#	5,934
	Vanguard Equity-Income Fund Admiral Shares	Equity Fund	#	46,823
				<u>352,565</u>

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED
PLAN'S EMPLOYER IDENTIFICATION NUMBER: 27-0717503
PLAN NUMBER: 001
December 31, 2018

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
*	Participant loans	Interest rates ranging from 4.50% to 6.25%; 4.5-year term unless used for purchase of primary residence, collateralized by participant's vested balance.	-0-	13,551
				\$ 424,543

* Represents a party-in-interest to the Plan.

Cost not readily determinable.

**POEAVE ENTERTAINMENT LLC 401(K)
PROFIT SHARING PLAN AND TRUST**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

Years Ended December 31, 2018 and 2017

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5 - 10
SUPPLEMENTARY INFORMATION	
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	11
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	12 - 13



BRADY WARE
& SCHOENFELD

INDEPENDENT AUDITORS' REPORT

Plan Administrator
**Poeave Entertainment LLC 401(k) Profit
Sharing Plan and Trust**
West Carrollton, Ohio

We have audited the accompanying financial statements of the **Poeave Entertainment LLC 401(k) Profit Sharing Plan and Trust**, which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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.

3601 Rigby Road • Suite 400 • Dayton, Ohio • 45342-4981
1 Woodside Drive • Richmond, Indiana • 47374-2630
4249 Easton Way • Suite 100 • Columbus, Ohio • 43219-6170
11175 Cicero Drive • Suite 300 • Alpharetta, Georgia • 30022-1166

www.bradyware.com



INDEPENDENT AUDITORS' REPORT

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the **Poeave Entertainment LLC 401(k) Profit Sharing Plan and Trust** as of December 31, 2018 and 2017, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year), 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 of 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Dayton, Ohio
October 15, 2019

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2018 and 2017

	2018	2017
	<u> </u>	<u> </u>
ASSETS		
Investments at fair value	<u>\$ 410,992</u>	<u>\$ 325,012</u>
Receivables		
Participant contributions	2,444	-
Employer contributions	1,419	-
Participant loans	<u>13,551</u>	<u>7,951</u>
Total receivables	<u>17,414</u>	<u>7,951</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 428,406</u>	<u>\$ 332,963</u>

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2018 and 2017

	2018	2017
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	\$ (35,199)	\$ 38,636
Interest and dividends	8,471	4,714
Total investment income (loss)	(26,728)	43,350
Participant loan interest income	558	445
Contributions		
Employer	42,204	40,793
Participants	84,769	89,808
Participants - post-tax	-	1,402
Total contributions	126,973	132,003
Total additions	100,803	175,798
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	4,331	18,421
Administrative expenses	1,029	1,060
Total deductions	5,360	19,481
NET INCREASE	95,443	156,317
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	332,963	176,646
End of year	\$ 428,406	\$ 332,963

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the **Poeave Entertainment LLC 401(k) Profit Sharing Plan and Trust** (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General - On January 1, 2015, **Poeave Entertainment, LLC** (the "Company") adopted a Section 401(k) profit sharing plan. The Plan allows employees of Poeave Entertainment, LLC, Scene 75 Entertainment Center, LLC, Scene 75 Cincinnati Entertainment, LLC, and JZ Management, Inc., who have completed 1 year of service (defined as 1,000 hours) and have attained age 21 to participate. Effective January 1, 2018, the Plan was amended to include Scene 75 Brunswick Entertainment, LLC, Scene 75 Pittsburgh Entertainment, LLC, and Scene 75 Columbus Entertainment, LLC. Non-resident aliens with no earned income and collectively bargained employees are not eligible to participate in the Plan. Upon satisfaction of the eligibility requirements, employees are automatically enrolled in the Plan at a deferral rate of 3%, unless they elect otherwise. For employees that are automatically enrolled, this rate increases 1% on the first day of each Plan year, up to a maximum of 6%. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - The Plan provides for employee salary deferrals within statutory limits, as defined in the Plan, each year as an elective deferral. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants who have attained age 50 by the end of the Plan year are eligible to make catch-up contributions. Roth contributions are also permitted by the Plan. The Company provides employer matching contributions equal to 100% for the first 1% of elective deferrals and 50% for the next 5% of elective deferrals that a participant contributes to the Plan. The Company may also make a discretionary profit sharing contribution to the Plan. Participants are eligible for this discretionary profit sharing contribution if they are employed on the last day of the Plan year, unless due to death, disability, or retirement. For the years 2018 and 2017, there were no discretionary profit sharing contributions made to the Plan. No contributions shall be made on behalf of a participant to the extent that, when added to the participant's salary deferral contributions, it would cause the amounts allocated to exceed the limitations allowed by the Internal Revenue Service.

Participant Accounts - Mid Atlantic Trust Company is Custodian of Plan investments. Each participant's account is credited with the participant's contributions, Company contributions, net earnings or losses, forfeitures, distributions, and withdrawals. Company contributions are allocated based on participants' compensation as defined by the Plan Agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Each participant directs both separately, and distinctly, into which investment the participant contribution, employer match, and discretionary profit sharing contribution are to be invested.

Vesting - Participants are immediately vested in their voluntary contributions, rollovers, and corresponding earnings. The following schedule will be used to determine vesting in the employer matching and discretionary profit sharing contributions and their earnings:

<u>Completed Years of Service</u>	<u>Vesting Percentages</u>
Fewer than 2	0%
2 or more	100%

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN - CONTINUED

Participant Loans - Participants may borrow from the Plan in any amount between \$1,000 and \$50,000, but not more than 50% of their vested account balance. Loans bear interest at the prime rate plus 1%. Loan terms are for a period not exceeding 4.5 years. A longer term may be approved by the Plan if proceeds are to be used for the purchase of a primary residence. Loans are secured by the balance in the participants' accounts. Principal and interest are paid ratably through payroll deductions. Participants may have only one loan outstanding at any given time.

Benefits Paid - Upon termination of service by reason of retirement, death, permanent disability, or otherwise, participants, or designated beneficiaries, may elect to receive their vested balance either in a lump-sum amount, or payments over a period of time in cash installments, or in a form agreeable to the Plan Administrator. If the participant's account balance is \$5,000 or less, the Plan Administrator may elect to distribute the balance to the participant in a single-sum payment. Hardship distributions are not permitted.

Forfeitures - Forfeited balances of terminated participants' non-vested accounts are used to reduce future Company contributions. Forfeitures in the amount of \$1,731 and \$542 were used during 2018 and 2017. Unallocated forfeitures at December 31, 2018 and 2017 were \$43,110 and \$1,731.

Investment Options - Upon enrollment in the Plan, a participant may currently direct contributions in any of 22 investment options in increments of one percent. Participants may change their investment options and deferral percentages at any time via phone or the Internet.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's Administrator to make estimates and assumptions that affect the reported amounts of net assets, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Participant Loans Receivable - Loans receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowances for credit losses is deemed necessary as of December 31, 2018 and 2017. If a participant ceases to make loan repayments, and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Payment of Benefits - Benefits are recorded when paid.

Administrative Expenses - The Company pays certain administrative expenses of the Plan, and the Plan participants will bear the responsibility of the remaining expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Subsequent Events - In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 15, 2019, the date the financial statements were available to be issued.

NOTE 3 - FAIR VALUE MEASUREMENTS

Accounting standards provide a framework for measuring fair value. This framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the accounting standards are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2018.

Money market fund and registered investment companies: Valued at the quoted market price of shares held by the Plan at year-end.

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 3 - FAIR VALUE MEASUREMENTS - CONTINUED

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018:

	Level 1	Level 2	Level 3	Fair Value
Money market fund	\$ 58,427	\$ -	\$ -	\$ 58,427
Registered investment companies	352,565	-	-	352,565
	<u>\$ 410,992</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 410,992</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

	Level 1	Level 2	Level 3	Fair Value
Money market fund	\$ 13,618	\$ -	\$ -	\$ 13,618
Registered investment companies	311,394	-	-	311,394
	<u>\$ 325,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 325,012</u>

NOTE 4 - RELATED PARTY TRANSACTIONS

Mid Atlantic Trust Company, as the Custodian of the Plan, qualifies as a party-in-interest. Fees for these services are netted against investment earnings.

Paychex, Inc., as a third party administrator, qualifies as a party-in-interest. Fees paid by the Plan to Paychex, Inc. for the years 2018 and 2017 totaled \$1,029 and \$1,060.

The Company provides certain accounting, record-keeping, and administrative services to the Plan, for which it receives no compensation.

NOTE 5 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA and its related regulations. In the event of Plan termination, participants will become 100% vested in the employer portion of contributions.

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 6 - TAX STATUS

The Plan adopted a Prototype Non-Standardized Profit Sharing and 401(k) Plan with a cash or deferral arrangement which received a favorable opinion letter from the Internal Revenue Service on April 10, 2014, which stated that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter; however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. generally accepted accounting principles require Plan management to evaluate tax positions taken by the Plan, and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 7 - RISKS AND UNCERTAINTIES

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

NOTE 8 - BENEFITS ALLOCATED TO WITHDRAWN PARTICIPANTS

At December 31, 2018 and 2017, there were no amounts due to participants who have withdrawn from the Plan and requested benefit payment prior to year-end.

NOTE 9 - NON-EXEMPT TRANSACTIONS

During 2018, the Plan Sponsor failed to timely remit participant contributions in the amount of \$30,671. As a result of this failure, non-exempt transactions were reported. The Plan Sponsor was liable for lost earnings and excise tax, which will be paid during 2019. The Plan Sponsor was timely on the remittance of all participant contributions during 2017.

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 10 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the net assets available for benefits and the net increase in net assets available for benefits between the financial statements and the Form 5500 as of and for the year ended December 31, 2018. There were no differences for the year 2017.

	<u>2018</u>
Net assets available for benefits per Form 5500	\$ 424,544
Contributions receivable	3,863
Rounding	<u>(1)</u>
Net assets available for benefits per the financial statements	<u>\$ 428,406</u>
	<u>2018</u>
Net increase in net assets available for benefits per Form 5500	\$ 91,581
Current year contributions receivable	3,863
Rounding	<u>(1)</u>
Net increase in net assets available for benefits per the financial statements	<u>\$ 95,443</u>

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 27-0717503

PLAN NUMBER: 001

Year Ended December 31, 2018

Date Contributions Were Withheld From Pay	Date Remitted by the Plan Sponsor	Participant Contributions Transferred Late to the Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
January 5, 2018	March 8, 2018	\$ 971	\$ -	\$ 971	\$ -	\$ -
January 5, 2018	March 14, 2018	1,724	-	1,724	-	-
January 5, 2018	March 16, 2018	565	-	565	-	-
January 19, 2018	March 8, 2018	971	-	971	-	-
January 19, 2018	March 14, 2018	1,413	-	1,413	-	-
January 19, 2018	April 2, 2018	535	-	535	-	-
February 2, 2018	March 8, 2018	971	-	971	-	-
February 2, 2018	March 14, 2018	1,388	-	1,388	-	-
February 2, 2018	April 2, 2018	534	-	534	-	-
February 16, 2018	March 8, 2018	971	-	971	-	-
February 16, 2018	March 14, 2018	1,266	-	1,266	-	-
February 16, 2018	April 2, 2018	545	-	545	-	-
March 2, 2018	March 14, 2018	1,306	-	1,306	-	-
March 2, 2018	April 2, 2018	565	-	565	-	-
March 16, 2018	April 2, 2018	542	-	542	-	-
March 16, 2018	April 3, 2018	1,432	-	1,432	-	-
April 13, 2018	April 30, 2018	1,108	-	1,108	-	-
April 27, 2018	May 14, 2018	1,368	-	1,368	-	-
May 9, 2018	June 11, 2018	1,108	-	1,108	-	-
May 23, 2018	June 11, 2018	1,108	-	1,108	-	-
June 8, 2018	June 25, 2018	1,556	-	1,556	-	-
June 22, 2018	August 2, 2018	1,108	-	1,108	-	-
July 6, 2018	July 17, 2018	1,536	-	1,536	-	-
July 6, 2018	August 2, 2018	1,108	-	1,108	-	-
August 31, 2018	September 27, 2018	1,108	-	1,108	-	-
September 14, 2018	September 27, 2018	1,108	-	1,108	-	-
October 26, 2018	November 8, 2018	35	-	35	-	-
December 21, 2018	January 8, 2019	2,721	-	2,721	-	-
		<u>\$ 30,671</u>	<u>\$ -</u>	<u>\$ 30,671</u>	<u>\$ -</u>	<u>\$ -</u>

The figures above include loan repayments of \$1,916.

See independent auditors' report.

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN'S EMPLOYER IDENTIFICATION NUMBER: 27-0717503
PLAN NUMBER: 001
December 31, 2018

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Money market fund				
	Federated U.S. Treasury Cash Reserves Institutional	Money market fund	#	\$ 58,427
Registered investment companies				
	DFA U.S. Small Cap Portfolio Institutional Class	Small-cap fund	#	18,221
	Goldman Sachs Large Cap Growth Insights Fund Institutional Class	Large-cap fund	#	21,814
	Janus Henderson Triton Fund Class I	Mid-cap fund	#	20,366
	Principal MidCap Fund R-5 Class	Mid-cap fund	#	8,263
	Schwab S&P 500 Index Fund	Blended fund	#	44,410
	Vanguard Growth and Income Fund Admiral Shares	Growth fund	#	5,820
	Vanguard Mid-Cap Index Fund Admiral Shares	Mid-cap fund	#	73,395
	DFA International Core Equity Portfolio Institutional Class	International fund	#	10,787
	DFA Emerging Markets Core Equity Portfolio	International fund	#	21,831
	Oppenheimer International Growth Fund Class Y	International fund	#	1
	Vanguard International Explorer Fund Investor Shares	International fund	#	11,894
	Metropolitan West Total Return Bond Fund Class I	Fixed income fund	#	9,480
	PGIM High-Yield Fund Class Z	Fixed income fund	#	37,472
	Vanguard Short-term Federal Fund Admiral Shares	Fixed income fund	#	4,768
	John Hancock Funds Multi-Index 2050 Preservation Portfolio Class R6	Balanced fund	#	358
	John Hancock Funds Multi-Index Income Preservation Portfolio Class R6	Balanced fund	#	1,384
	American Funds EuroPacific Growth Fund Class R-6	International fund	#	3,795
	Vanguard Short-term Inflation-Protected Securities	Fixed income fund	#	5,749
	Vanguard Mortgage-Backed Securities Index Fund Admiral Shares	Fixed income fund	#	5,934
	Vanguard Equity-Income Fund Admiral Shares	Equity Fund	#	46,823
				<u>352,565</u>

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED
PLAN'S EMPLOYER IDENTIFICATION NUMBER: 27-0717503
PLAN NUMBER: 001
December 31, 2018

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
*	Participant loans	Interest rates ranging from 4.50% to 6.25%; 4.5-year term unless used for purchase of primary residence, collateralized by participant's vested balance.	-0-	13,551
				\$ 424,543

* Represents a party-in-interest to the Plan.

Cost not readily determinable.

POEAVE ENTERTAINMENT LLC 401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 27-0717503

PLAN NUMBER: 001

Year Ended December 31, 2018

Date Contributions Were Withheld From Pay	Date Remitted by the Plan Sponsor	Participant Contributions Transferred Late to the Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
January 5, 2018	March 8, 2018	\$ 971	\$ -	\$ 971	\$ -	\$ -
January 5, 2018	March 14, 2018	1,724	-	1,724	-	-
January 5, 2018	March 16, 2018	565	-	565	-	-
January 19, 2018	March 8, 2018	971	-	971	-	-
January 19, 2018	March 14, 2018	1,413	-	1,413	-	-
January 19, 2018	April 2, 2018	535	-	535	-	-
February 2, 2018	March 8, 2018	971	-	971	-	-
February 2, 2018	March 14, 2018	1,388	-	1,388	-	-
February 2, 2018	April 2, 2018	534	-	534	-	-
February 16, 2018	March 8, 2018	971	-	971	-	-
February 16, 2018	March 14, 2018	1,266	-	1,266	-	-
February 16, 2018	April 2, 2018	545	-	545	-	-
March 2, 2018	March 14, 2018	1,306	-	1,306	-	-
March 2, 2018	April 2, 2018	565	-	565	-	-
March 16, 2018	April 2, 2018	542	-	542	-	-
March 16, 2018	April 3, 2018	1,432	-	1,432	-	-
April 13, 2018	April 30, 2018	1,108	-	1,108	-	-
April 27, 2018	May 14, 2018	1,368	-	1,368	-	-
May 9, 2018	June 11, 2018	1,108	-	1,108	-	-
May 23, 2018	June 11, 2018	1,108	-	1,108	-	-
June 8, 2018	June 25, 2018	1,556	-	1,556	-	-
June 22, 2018	August 2, 2018	1,108	-	1,108	-	-
July 6, 2018	July 17, 2018	1,536	-	1,536	-	-
July 6, 2018	August 2, 2018	1,108	-	1,108	-	-
August 31, 2018	September 27, 2018	1,108	-	1,108	-	-
September 14, 2018	September 27, 2018	1,108	-	1,108	-	-
October 26, 2018	November 8, 2018	35	-	35	-	-
December 21, 2018	January 8, 2019	2,721	-	2,721	-	-
		<u>\$ 30,671</u>	<u>\$ -</u>	<u>\$ 30,671</u>	<u>\$ -</u>	<u>\$ -</u>

The figures above include loan repayments of \$1,916.

See independent auditors' report.