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

2021

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

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.)
- [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)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
NEW MEADOWLANDS RACETRACK LLC 401(K) PSP

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2012

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)
NEW MEADOWLANDS RACETRACK LLC

1 RACETRACK DRIVE
EAST RUTHERFORD, NJ 07073

2b Employer Identification Number (EIN) 27-4518827

2c Plan Sponsor's telephone number 201-842-5050

2d Business code (see instructions) 711210

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.	10/17/2022	RONALD L RYDELL
	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

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

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor 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**	159
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	149
a(2) Total number of active participants at the end of the plan year	**6a(2)**	162
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	21
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	183
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	183
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	64
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	5
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:

2S 2E 3D 2G 2J 2K 2F 2T

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)	[X]	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)	[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)	[ ] ___	**A** (Insurance Information)
(4)	[X]	**C** (Service Provider Information)
(5)	[X]	**D** (DFE/Participating Plan Information)
(6)	[ ]	**G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2021** **This Form is Open to Public Inspection.**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan	**B** Three-digit plan number (PN) ▶
NEW MEADOWLANDS RACETRACK LLC 401(K) PSP	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
NEW MEADOWLANDS RACETRACK LLC	27-4518827

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

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

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

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

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

LPL FINANCIAL RPCP

04-3046611

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	15038	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99 50 15 52 68	NONE	605	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III	**Termination Information on Accountants and Enrolled Actuaries (see instructions)** (complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2021

This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
NEW MEADOWLANDS RACETRACK LLC 401(K) PSP

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
NEW MEADOWLANDS RACETRACK LLC

D Employer Identification Number (EIN)
27-4518827

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: METLIFE GAC-25053 CLASS 0

b Name of sponsor of entity listed in (a): METLIFE (RELIANCE TRUST)

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
46-6625485-001	C	6975

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2021

This Form is Open to Public Inspection

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
NEW MEADOWLANDS RACETRACK LLC 401(K) PSP

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
NEW MEADOWLANDS RACETRACK LLC

D Employer Identification Number (EIN)
27-4518827

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	52635	59626
(2) Participant contributions	1b(2)	10476	8626
(3) Other	1b(3)	17881	3065
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	14601	7624
(9) Value of interest in common/collective trusts	1c(9)	1024	6975
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1835946	2228619
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1932563	2314535
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	5764	14863
k	Total liabilities (add all amounts in lines 1g through1j)	1k	5764	14863
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1926799	2299672

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)	67289	
	(B) Participants	2a(1)(B)	202173	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		269462
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)	0	
	(E) Participant loans	2b(1)(E)	678	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		678
	(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)	59643	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		59643
	(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)		
(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)		190335
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		520118
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	117577	
(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)		117577
f Corrective distributions (see instructions)	2f		14630
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)	0	
(3) Investment advisory and management fees	2i(3)	15038	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		15038
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		147245
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		372873
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: FRIEDMAN, LLP **(2)** EIN: 13-1610809

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	

			Yes	No	Amount
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	
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		500000
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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

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

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

2021

This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
NEW MEADOWLANDS RACETRACK LLC 401(K) PSP

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
NEW MEADOWLANDS RACETRACK LLC

D Employer Identification Number (EIN)
27-4518827

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): 45-0404698

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**

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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**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):

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

DECEMBER 31, 2021 AND 2020

AND

INDEPENDENT AUDITORS' REPORT

FRIEDMAN LLP®

ACCOUNTANTS AND ADVISORS

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

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INDEPENDENT AUDITORS' REPORT

To the Trustee and the Plan Administrator
New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the accompanying financial statements of New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2021 and 2020, the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 1 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

(Continued)

- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 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, and for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(Continued)

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(Continued)

Other Matters

Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditors’ Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan’s Employee Benefit Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution.

(Continued)

In our report dated October 14, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



Friedman LLP
New York, New York
October 13, 2022

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2021	2020
ASSETS		
Investments, at fair value	$ 2,235,594	$ 1,836,970
Receivables		
Employee contributions	8,626	10,476
Employer contributions	59,626	52,635
Other employer contributions	3,065	17,881
Notes receivable from participants	7,624	14,601
	78,941	95,593
Total assets	2,314,535	1,932,563
LIABILITIES		
Excess contributions payable	14,863	5,764
Commitments and contingencies		
Net assets available for benefits	$ 2,299,672	$ 1,926,799

See notes to financial statements.

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2021

Additions		
Additions to net assets attributed to		
Investment income		
Net appreciation in fair value of investments	$	190,335
Dividend and interest income		35,934
Other income		23,709
Total investment income		249,978
Interest income on notes receivable from participants		678
Contributions		
Participants		202,173
Employer		67,289
Total contributions		269,462
Total additions		520,118
Deductions		
Deductions from net assets attributed to		
Benefits paid to participants		117,577
Corrective distributions		14,630
Administrative fees		15,038
Total deductions		147,245
Net increase		372,873
Net assets available for benefits		
Beginning of year		1,926,799
End of year	$	2,299,672

See notes to financial statements.

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

1 - DESCRIPTION OF PLAN

The following description is of the New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan (the "Plan"). Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Trustee is responsible for the oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Trustee.

General

The Plan is a defined contribution plan covering all non-union employees of New Meadowlands Racetrack LLC and its affiliates who adopted the Plan (collectively, the "Company").

New Meadowlands Racetrack LLC serves as plan sponsor and plan administrator. Ascensus Trust Company ("Ascensus") serves as the custodian of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan's origination date is as of January 1, 2012, The Plans Adoption Agreement was amended and restated November 15, 2021, to comply with the Coronavirus Aid, Relief, and Economic Security Act and to change eligibility requirements noted below.

Coronavirus Aid, Relief, and Economic Security ("CARES") Act

The Plan has implemented certain requirements of the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) and the Setting Every Community Up for Retirement Enhancement Act of 2019 (the SECURE Act), in response to the Coronavirus ("COVID-19") pandemic, the Plan was amended to adopt certain provisions of the Cares Act for qualified individuals as defined, which include a penalty-free distribution through December 30, 2020. The suspension of outstanding scheduled loan payments until 2021, increasing the maximum loan limit for loans taken as a result of COVID-19 through September 22, 2020, and suspension of required minimum distributions for the 2020 calendar year, including 2020 payments that would have been required to be made by April 1, 2021, unless elected otherwise. The Plan has adopted the provisions, effective January 1, 2020, to reflect the CARES Act.

Eligibility

Employees will become eligible to enroll into the plan and make elective deferral contributions on the first day of the calendar month, coincident with or next following the date they first complete one hours of service with the Employer as an Eligible Employee as defined in the plan document. The Plan was amended on November 15, 2021, for eligibility to begin after three months of service with the Employer.

1 - DESCRIPTION OF PLAN (Continued)

Contributions and Rollover Contributions
Eligible employees may contribute a percentage of their pretax annual compensation, as defined by the Plan and determined by the participant, subject to Internal Revenue Code ("IRC") limitations. Participants 50 years of age or older can contribute an additional catch-up contribution. Roth contributions are permitted.

The Company will make matching contributions to the Plan on behalf of each participant in an amount equal to 50% of the employee contributions up to a maximum of first 6% contributed during the calendar year, as long as the participant has completed 1,000 hours of service during the Plan year and is employed by the Company on the last day of the Plan year.

Eligible employees may also elect to roll over distributions from a former employer's qualified retirement plan to the Plan.

Investment Options
Participants direct the investment of their accounts into various investment options offered by the Plan. Investment options include mutual funds, exchange traded funds and a common collective trust.

The Pension Protection Act created the Qualified Default Investment Alternative ("QDIA"), which provides employers a safe harbor from fiduciary risk when selecting an investment for a participant or beneficiary who fails to elect his or her own investment. The Plan has selected various Vanguard retirement investments based on the participant's birth year as its QDIA.

Participant Accounts
Individual accounts are maintained for each participant. Each participant's account is credited with the participant's contribution, the Company's matching contribution, if applicable, and an allocation of Plan earnings. Each participant's account is charged with withdrawals and plan losses and an allocation of administrative expense. Allocations are based on participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting and Forfeitures
Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in Company matching contributions, if any, plus earnings thereon is based on years of continuous service. A participant will vest 50% for more than one year of service but less than two years and be vested 100% for service two years or greater. There was $690 and $681 in the forfeiture account at December 31, 2021 and 2020, respectively.

1 - DESCRIPTION OF PLAN (Continued)

Participant Loans
Participants may borrow a minimum of $1,000 and a maximum of the lesser of $50,000 or 50% of their vested account balance, subject to certain other restrictions. Loan terms cannot exceed five years but may extend longer for the purchase of a primary residence, as defined.

Loans are secured by the participant's account and bear interest rates of 5.00%-6.50%, which is commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

Pursuant to the "CARES Act" loan limits were temporarily increased. Between March 27, 2020, and September 22, 2020, participants meeting certain eligibility criteria were able to borrow from their account balance up to the lesser of 100% of the vested balance or $100,000. Participants receiving loans under the CARES Act were not subject to the 60-day waiting period between paying off a loan and obtaining a new loan. Additionally, any loan payments due between March 27, 2020, and December 31, 2020, for eligible participants could be delayed for up to one year, and those twelve months would not count towards the overall repayment period.

Payment of Benefits
The Plan provides for distributions to participants or their beneficiaries upon the participants' retirement, termination of employment or death, in accordance with the IRC. Participants may withdraw all or any portion of their vested account balance. Participant account balances of $1,000 or less can be distributed in one lump-sum at the discretion of the plan administrator.

Pursuant to the Setting Every Community Up for Retirement Enhancement Act ("SECURE Act"), which was enacted in December 2019, the age at which required minimum distributions must begin for the Plan was increased from 70½ to 72, effective January 1, 2020.

Pursuant to the CARES Act, participants who were currently receiving required minimum distributions were offered the option to waive their 2020 payment, and participants who were due to receive the first required distribution in 2020 had their distribution automatically waived. The ability to request special waivers with respect to required minimum distributions under the CARES Act ceased as of December 31, 2020.

In addition, pursuant to the CARES Act, effective July 1, 2020, Plan participants were permitted to take coronavirus-related distributions in an amount up to $100,000 of the participant's vested balance from the Plan, with repayment terms of up to three years. The ability to request coronavirus-related distributions under the CARES Act ceased as of December 31, 2020.

1 - DESCRIPTION OF PLAN (Continued)

Withdrawals
Prior to termination of employment, a participant may withdraw, subject to the Plan's notice requirements, all or a portion of the value of his or her participant account and the vested value of his or her Company contribution account if (a) he or she has attained age 59-1/2, or (b) the participant is subject to a hardship event as defined by the Plan's provisions. Withdrawals to which a participant is entitled are the amounts that can be provided by the contributions and income thereon (including net realized and unrealized investment gains and losses) allocated to each participant's account, less allocated expenses.

A hardship distribution can be derived from Pre-Tax deferrals, Roth deferrals, employer matching contributions, and is subject to the participant's vested account balance. The Plan provides for hardship withdrawals not to exceed an amount required to meet the immediate need created by the hardship and only to the extent such immediate need cannot be satisfied by other sources readily available to the participant. Permissible circumstances for hardship withdrawals include medical expenses, education expenses, costs directly related to the purchase of, or to prevent the eviction from or to stop foreclosure of, the participant's personal residence and such other circumstances as the plan administrator may determine based on rules set forth in the Code.

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The Plan's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates
The plan administrator uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of net assets available for benefits, reported changes in net assets available for benefits, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Certified Investments
Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2021 and 2020, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Ascensus LLC, ("custodian of the Plan"). This information has not been audited by the Plan's independent auditors.

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Notes Receivable from Participants
Notes receivable from participants represent participant loans recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned. Related fees are recorded as administrative expenses and are expensed when incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a deemed distribution is recorded.

Income Recognition
Net appreciation in fair value of investments includes both realized and unrealized gains and losses on securities bought and sold as well as held during the year, based on the value of assets at the beginning of the year or at the time of purchase during the year. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are allocated based upon participant account holdings on the record date and are recorded on the ex-dividend date.

Investment Expenses
Investment expenses charged to the Plan for specific investments are deducted from income earned on a daily basis and are not separately reflected and are included in net appreciation in the fair value of such investments.

Investment in the Stable Value Fund
The Plan offers the Reliance Trust Stable Value Fund Collective Investment Trust, Series 25053 (the "Stable Value Fund") as an investment option to its participants. The Stable Value Fund invests entirely in MetLife Group Annuity Contracts No. 25053, which consists of separately managed investment portfolios in fixed income securities, and also enters into wrapper contracts issued by third parties, which are designed to allow the MetLife Stable Value Fund to maintain a constant net asset value ("NAV"). The Stable Value Fund is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

Participants are able to transact at NAV, which is the same as contract value for the Stable Value Fund. Contract value, as reported to the Plan, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment in the Stable Value Fund (Continued)
Certain events may limit the ability of the Plan to transact at contract value with the Stable Value Fund. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan that requires liquidation of the Stable Value Fund), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary that require liquidation of the Stable Value Fund), or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants have occurred or are probable of occurring.

Payment of Benefits
Benefits are recorded when paid.

Administrative Expenses
Plan expenses not paid by the Company may be paid out of Plan assets provided that such payments are consistent with ERISA.

Excess Contribution Payable
Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2021 excess contributions to the applicable participants prior to March 15, 2022.

Subsequent Events
These financial statements were approved by management and available for issuance on October 13, 2022. Management has evaluated subsequent events through this date.

3 - FAIR VALUE MEASUREMENTS

Investment Valuation
GAAP defines fair value, provides guidance for measuring fair value and requires certain disclosures. GAAP discusses valuation techniques, such as the market approach (comparable market prices), the income approach (present value of future income or cash flow) and the cost approach (cost to replace the service capacity of an asset or replacement cost). GAAP provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The following is a brief description of those three levels:

Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in markets that are not active.

Level 3: Unobservable inputs that reflect management's own assumptions.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy:

Mutual Funds
Shares in mutual funds are valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. Investments in mutual funds are classified as Level 1 assets.

The Stable Value Fund in Common Collective Trust
Investments in the Stable Value Fund are valued at NAV, which is used as a practical expedient for fair value. The use of NAV as fair value is deemed appropriate as there are no imposed redemption restrictions and the Plan does not have any contractual obligations to further invest in the Stable Value Fund.

Exchange Traded Funds
Exchange traded funds ("ETF") are marketable securities that track an index, a commodity, bonds or a basket of assets like an index fund. Unlike mutual funds, an ETF trades like a common stock on a stock exchange. ETFs experience price changes throughout the day as they are bought and sold.

3 - FAIR VALUE MEASUREMENTS (Continued)

Investment Valuation (Continued)
The following tables summarize investment assets measured at fair value:

	Investments at Fair Value			
December 31, 2021	Level 1	Level 2	Level 3	Total
Mutual funds and ETFs	$ 2,228,619	$ -	$ -	$ 2,228,619
The Stable Value Fund (a)				6,975
Total investments at fair value				$ 2,235,594

	Investments at Fair Value			
December 31, 2020	Level 1	Level 2	Level 3	Total
Mutual funds and ETFs	$ 1,835,946	$ -	$ -	$ 1,835,946
The Stable Value Fund (a)				1,024
Total investments at fair value				$ 1,836,970

(a) Certain investments that are measured at fair value using the net asset value per share as the practical expedient have not been classified in the fair value hierarchy. The net asset value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Transfers Between Levels
For the year ended December 31, 2021, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Investments Measured Using the NAV Per Share as the Practical Expedient
The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient:

Stable Value Fund	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
December 31, 2021	$ 6,975	N/A	Daily	None
December 31, 2020	$ 1,024	N/A	Daily	None

4 - TAX STATUS

The Company adopted a pre-approved prototype plan offered by the Plan's Trustee. The IRS has determined that the prototype plan, by letter dated June 30, 2020, is designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the code.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability 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.

5 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts. Any unallocated assets of the Plan will be allocated to participant accounts and distributed in accordance with the Plan document.

6 - PARTY-IN-INTEREST TRANSACTIONS

The Plan holds investments in money market deposit accounts managed by Ascensus Trust Company. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

During the year ended December 31, 2021, an operational failure was noted with respect to certain amounts paid within payroll periods, the terms of the Plan were not followed with respect to the proper definition of compensation for purposes of allocating the elective deferral and matching contribution provisions of the plan. The plan sponsor consulted an ERISA attorney and took action in order to correct participant deferral and employer match contribution amounts during the year. The employer and participant contribution receivable calculated by the plan sponsor is approximately $3,065. The plan sponsor will remediate this failure by making a qualified non elective contribution to the plan in 2022.

6 - PARTY-IN-INTEREST TRANSACTIONS (Continued)

Certain officers and employees of the Company (who may also be participants in the Plan) perform administrative services related to the operation, recordkeeping and financial reporting of the Plan. The Company pays these individuals' salaries and other administrative expenses on behalf of the Plan. During the year ended December 31, 2021, the Plan paid administrative fees of $15,038 to Ascensus, LLC, the Plan's recordkeeper. Certain fees, to the extent not paid by the Company, are paid by the Plan. These transactions are not deemed prohibited party-in-interest transactions because they are covered by statutory and administrative exemptions from the IRC and ERISA rules on prohibited transactions.

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

During the year ended December 31, 2020, the coronavirus disease 2019 ("COVID-19") was declared a pandemic by the World Health Organization and sparked an unprecedented global health and economic crisis. The volatility in financial markets resulting from the COVID-19 pandemic has affected, and may continue to affect, the market price of Plan Investments. The ultimate impact on the Plan is uncertain and will depend on future developments. The extent of any adverse impact of the COVID-19 pandemic on the Plan's participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits are unknown at this time. Operation of the Plan has not been adversely impacted.

In response to the COVID-19 pandemic, the CARES Act was signed into law on March 27, 2020. The CARES Act contains several provisions that temporarily impact retirement savings plans. These provisions may be effective and operationalized immediately, prior to amending the retirement savings plan. Plans were permitted to adopt these provisions immediately provided the Plan document is retroactively amended on or before December 31, 2022. The Plan was amended to include all such provisions.

8 - INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN

The following, included in the accompanying financial statements, was obtained from data prepared and certified as complete and accurate by the custodian:

	December 31,	
	2021	2020
Investments, at fair value		
Mutual funds and ETFs	$ 2,228,619	$ 1,835,946
The Stable Value Fund	6,975	1,024

	Year Ended December 31, 2021
Statement of changes in net assets	
Investment income	
Net appreciation in fair value of investments	$ 190,335
Dividend and interest income	35,934
Other income	23,709
Interest income on notes receivable from participants	678

9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2020 to Form 5500:

	2020
Net assets available for benefits per the financial statements	$1,926,799
Employee contributions receivable	(10,476)
Employer contributions receivable	(52,635)
Other employee contributions	(17,881)
Other liabilities	5,764
Net assets available for benefits per the Form 5500	$1,851,571

SUPPLEMENTARY INFORMATION

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2021

(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
	Mutual Funds and Exchange Traded Funds			
*	Vanguard	Vanguard Instl Target Retirement 2020		$ 475,648
*	Vanguard	Vanguard Instl Target Retirement 2025		436,902
*	Vanguard	Vanguard Instl Target Retirement 2035		274,221
*	Vanguard	Vanguard Instl Target Retirement 2045		258,816
*	Vanguard	Vanguard Instl Target Retirement 2030		130,489
*	Vanguard	Vanguard 500 Index Adm		122,337
*	Vanguard	Vanguard Information Tech Index Adm		114,150
*	Vanguard	Vanguard Instl Target Retirement 2015		95,204
*	Vanguard	Vanguard Instl Target Retirement 2055		78,848
*	Vanguard	Vanguard Instl Target Retirement 2065		72,377
*	Vanguard	Vanguard Instl Target Retirement 2040		62,184
	Alliance Bernstein	AB Small Cap Growth Portfolio Z		37,939
*	Vanguard	Vanguard Instl Target Retirement 2060		18,802
*	Vanguard	Vanguard Mid Cap Index Adm		13,459
*	Vanguard	Vanguard Small-Cap Value Index Adm		11,747
*	Vanguard	Vanguard Growth Index Adm		6,095
*	Vanguard	Vanguard Balanced Index Adm		3,966
*	Vanguard	Vanguard Total Stock Mkt Index Adm		3,705
*	Vanguard	Vanguard Instl Target Retirement 2050		3,543
*	Vanguard	Vanguard Inflation-Protected Sec Adm		1,480
	PIMCO	PIMCO Intl Bond (USD Hedged)		1,157
*	Vanguard	Vanguard Value Index Adm		980
	American Funds	American Funds EuroPacific GR R6		882
	American Funds	American Funds New Perspective R6		810
*	Vanguard	Vanguard LifeStrategy Growth Inv		774
*	Vanguard	Vanguard LifeStrategy Moderate Gr Inv		742
*	Vanguard	Vanguard Real Estate Index Adm		520
*	Vanguard	Vanguard Health Care Index Adm		505
	Baird	Baird Aggregate Bond Instl		331
*	Vanguard	Vanguard Small-Cap Index Adm		4
	Common Collective Trust			
	MetLife	MetLife GAC-25053 Class 0 - Stable Value Fund		6,975
				2,235,594
*	Participant loans	Participant loans, due in varying amounts, maturing on various dates through April 2023, with interest rates at 5.00%-6.50%		7,624
				$ 2,243,219

Employer Identification Number - 27-4518827
Plan Number - 001

* Party-in-interest to the Plan.
** Omitted - All are participant-directed transactions under an individual account plan.

See Independent Auditors' Report.

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

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

YEAR ENDED DECEMBER 31, 2021

Identity of Party Involved	Relationship to Plan	Description of Transaction	Total Participant Contributions Transferred Late to Plan	Late Participant Loan Repayments Included	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
					Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
New Meadowlands Racetrack LLC	Plan Sponsor	For the year ended December 31, 2021, the Plan Sponsor failed to remit multiple participant salary deferrals totaling $XXX	$ 1,685	No	-	-	-	$ 1,685

Employer Identification Number - 27-4518827
Plan Number - 001

See Independent Auditors' Report.

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

DECEMBER 31, 2021 AND 2020

AND

INDEPENDENT AUDITORS' REPORT

FRIEDMAN LLP®

ACCOUNTANTS AND ADVISORS

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

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INDEPENDENT AUDITORS' REPORT

To the Trustee and the Plan Administrator
New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the accompanying financial statements of New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2021 and 2020, the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 1 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

(Continued)

- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 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, and for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(Continued)

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(Continued)

Other Matters

Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditors’ Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan’s Employee Benefit Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution.

(Continued)

In our report dated October 14, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



Friedman LLP
New York, New York
October 13, 2022

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2021	2020
ASSETS		
Investments, at fair value	$ 2,235,594	$ 1,836,970
Receivables		
Employee contributions	8,626	10,476
Employer contributions	59,626	52,635
Other employer contributions	3,065	17,881
Notes receivable from participants	7,624	14,601
	78,941	95,593
Total assets	2,314,535	1,932,563
LIABILITIES		
Excess contributions payable	14,863	5,764
Commitments and contingencies		
Net assets available for benefits	$ 2,299,672	$ 1,926,799

See notes to financial statements.

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2021

Additions		
Additions to net assets attributed to		
Investment income		
Net appreciation in fair value of investments	$	190,335
Dividend and interest income		35,934
Other income		23,709
Total investment income		249,978
Interest income on notes receivable from participants		678
Contributions		
Participants		202,173
Employer		67,289
Total contributions		269,462
Total additions		520,118
Deductions		
Deductions from net assets attributed to		
Benefits paid to participants		117,577
Corrective distributions		14,630
Administrative fees		15,038
Total deductions		147,245
Net increase		372,873
Net assets available for benefits		
Beginning of year		1,926,799
End of year	$	2,299,672

See notes to financial statements.

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

1 - DESCRIPTION OF PLAN

The following description is of the New Meadowlands Racetrack LLC 401(k) Profit Sharing Plan (the "Plan"). Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Trustee is responsible for the oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Trustee.

General

The Plan is a defined contribution plan covering all non-union employees of New Meadowlands Racetrack LLC and its affiliates who adopted the Plan (collectively, the "Company").

New Meadowlands Racetrack LLC serves as plan sponsor and plan administrator. Ascensus Trust Company ("Ascensus") serves as the custodian of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan's origination date is as of January 1, 2012, The Plans Adoption Agreement was amended and restated November 15, 2021, to comply with the Coronavirus Aid, Relief, and Economic Security Act and to change eligibility requirements noted below.

Coronavirus Aid, Relief, and Economic Security ("CARES") Act

The Plan has implemented certain requirements of the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) and the Setting Every Community Up for Retirement Enhancement Act of 2019 (the SECURE Act), in response to the Coronavirus ("COVID-19") pandemic, the Plan was amended to adopt certain provisions of the Cares Act for qualified individuals as defined, which include a penalty-free distribution through December 30, 2020. The suspension of outstanding scheduled loan payments until 2021, increasing the maximum loan limit for loans taken as a result of COVID-19 through September 22, 2020, and suspension of required minimum distributions for the 2020 calendar year, including 2020 payments that would have been required to be made by April 1, 2021, unless elected otherwise. The Plan has adopted the provisions, effective January 1, 2020, to reflect the CARES Act.

Eligibility

Employees will become eligible to enroll into the plan and make elective deferral contributions on the first day of the calendar month, coincident with or next following the date they first complete one hours of service with the Employer as an Eligible Employee as defined in the plan document. The Plan was amended on November 15, 2021, for eligibility to begin after three months of service with the Employer.

1 - DESCRIPTION OF PLAN (Continued)

Contributions and Rollover Contributions
Eligible employees may contribute a percentage of their pretax annual compensation, as defined by the Plan and determined by the participant, subject to Internal Revenue Code ("IRC") limitations. Participants 50 years of age or older can contribute an additional catch-up contribution. Roth contributions are permitted.

The Company will make matching contributions to the Plan on behalf of each participant in an amount equal to 50% of the employee contributions up to a maximum of first 6% contributed during the calendar year, as long as the participant has completed 1,000 hours of service during the Plan year and is employed by the Company on the last day of the Plan year.

Eligible employees may also elect to roll over distributions from a former employer's qualified retirement plan to the Plan.

Investment Options
Participants direct the investment of their accounts into various investment options offered by the Plan. Investment options include mutual funds, exchange traded funds and a common collective trust.

The Pension Protection Act created the Qualified Default Investment Alternative ("QDIA"), which provides employers a safe harbor from fiduciary risk when selecting an investment for a participant or beneficiary who fails to elect his or her own investment. The Plan has selected various Vanguard retirement investments based on the participant's birth year as its QDIA.

Participant Accounts
Individual accounts are maintained for each participant. Each participant's account is credited with the participant's contribution, the Company's matching contribution, if applicable, and an allocation of Plan earnings. Each participant's account is charged with withdrawals and plan losses and an allocation of administrative expense. Allocations are based on participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting and Forfeitures
Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in Company matching contributions, if any, plus earnings thereon is based on years of continuous service. A participant will vest 50% for more than one year of service but less than two years and be vested 100% for service two years or greater. There was $690 and $681 in the forfeiture account at December 31, 2021 and 2020, respectively.

1 - DESCRIPTION OF PLAN (Continued)

Participant Loans
Participants may borrow a minimum of $1,000 and a maximum of the lesser of $50,000 or 50% of their vested account balance, subject to certain other restrictions. Loan terms cannot exceed five years but may extend longer for the purchase of a primary residence, as defined.

Loans are secured by the participant's account and bear interest rates of 5.00%-6.50%, which is commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

Pursuant to the "CARES Act" loan limits were temporarily increased. Between March 27, 2020, and September 22, 2020, participants meeting certain eligibility criteria were able to borrow from their account balance up to the lesser of 100% of the vested balance or $100,000. Participants receiving loans under the CARES Act were not subject to the 60-day waiting period between paying off a loan and obtaining a new loan. Additionally, any loan payments due between March 27, 2020, and December 31, 2020, for eligible participants could be delayed for up to one year, and those twelve months would not count towards the overall repayment period.

Payment of Benefits
The Plan provides for distributions to participants or their beneficiaries upon the participants' retirement, termination of employment or death, in accordance with the IRC. Participants may withdraw all or any portion of their vested account balance. Participant account balances of $1,000 or less can be distributed in one lump-sum at the discretion of the plan administrator.

Pursuant to the Setting Every Community Up for Retirement Enhancement Act ("SECURE Act"), which was enacted in December 2019, the age at which required minimum distributions must begin for the Plan was increased from 70½ to 72, effective January 1, 2020.

Pursuant to the CARES Act, participants who were currently receiving required minimum distributions were offered the option to waive their 2020 payment, and participants who were due to receive the first required distribution in 2020 had their distribution automatically waived. The ability to request special waivers with respect to required minimum distributions under the CARES Act ceased as of December 31, 2020.

In addition, pursuant to the CARES Act, effective July 1, 2020, Plan participants were permitted to take coronavirus-related distributions in an amount up to $100,000 of the participant's vested balance from the Plan, with repayment terms of up to three years. The ability to request coronavirus-related distributions under the CARES Act ceased as of December 31, 2020.

1 - DESCRIPTION OF PLAN (Continued)

Withdrawals
Prior to termination of employment, a participant may withdraw, subject to the Plan's notice requirements, all or a portion of the value of his or her participant account and the vested value of his or her Company contribution account if (a) he or she has attained age 59-1/2, or (b) the participant is subject to a hardship event as defined by the Plan's provisions. Withdrawals to which a participant is entitled are the amounts that can be provided by the contributions and income thereon (including net realized and unrealized investment gains and losses) allocated to each participant's account, less allocated expenses.

A hardship distribution can be derived from Pre-Tax deferrals, Roth deferrals, employer matching contributions, and is subject to the participant's vested account balance. The Plan provides for hardship withdrawals not to exceed an amount required to meet the immediate need created by the hardship and only to the extent such immediate need cannot be satisfied by other sources readily available to the participant. Permissible circumstances for hardship withdrawals include medical expenses, education expenses, costs directly related to the purchase of, or to prevent the eviction from or to stop foreclosure of, the participant's personal residence and such other circumstances as the plan administrator may determine based on rules set forth in the Code.

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The Plan's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates
The plan administrator uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of net assets available for benefits, reported changes in net assets available for benefits, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Certified Investments
Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2021 and 2020, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Ascensus LLC, ("custodian of the Plan"). This information has not been audited by the Plan's independent auditors.

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Notes Receivable from Participants
Notes receivable from participants represent participant loans recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned. Related fees are recorded as administrative expenses and are expensed when incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a deemed distribution is recorded.

Income Recognition
Net appreciation in fair value of investments includes both realized and unrealized gains and losses on securities bought and sold as well as held during the year, based on the value of assets at the beginning of the year or at the time of purchase during the year. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are allocated based upon participant account holdings on the record date and are recorded on the ex-dividend date.

Investment Expenses
Investment expenses charged to the Plan for specific investments are deducted from income earned on a daily basis and are not separately reflected and are included in net appreciation in the fair value of such investments.

Investment in the Stable Value Fund
The Plan offers the Reliance Trust Stable Value Fund Collective Investment Trust, Series 25053 (the "Stable Value Fund") as an investment option to its participants. The Stable Value Fund invests entirely in MetLife Group Annuity Contracts No. 25053, which consists of separately managed investment portfolios in fixed income securities, and also enters into wrapper contracts issued by third parties, which are designed to allow the MetLife Stable Value Fund to maintain a constant net asset value ("NAV"). The Stable Value Fund is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

Participants are able to transact at NAV, which is the same as contract value for the Stable Value Fund. Contract value, as reported to the Plan, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment in the Stable Value Fund (Continued)
Certain events may limit the ability of the Plan to transact at contract value with the Stable Value Fund. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan that requires liquidation of the Stable Value Fund), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary that require liquidation of the Stable Value Fund), or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants have occurred or are probable of occurring.

Payment of Benefits
Benefits are recorded when paid.

Administrative Expenses
Plan expenses not paid by the Company may be paid out of Plan assets provided that such payments are consistent with ERISA.

Excess Contribution Payable
Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2021 excess contributions to the applicable participants prior to March 15, 2022.

Subsequent Events
These financial statements were approved by management and available for issuance on October 13, 2022. Management has evaluated subsequent events through this date.

3 - FAIR VALUE MEASUREMENTS

Investment Valuation
GAAP defines fair value, provides guidance for measuring fair value and requires certain disclosures. GAAP discusses valuation techniques, such as the market approach (comparable market prices), the income approach (present value of future income or cash flow) and the cost approach (cost to replace the service capacity of an asset or replacement cost). GAAP provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The following is a brief description of those three levels:

Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in markets that are not active.

Level 3: Unobservable inputs that reflect management's own assumptions.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy:

Mutual Funds
Shares in mutual funds are valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. Investments in mutual funds are classified as Level 1 assets.

The Stable Value Fund in Common Collective Trust
Investments in the Stable Value Fund are valued at NAV, which is used as a practical expedient for fair value. The use of NAV as fair value is deemed appropriate as there are no imposed redemption restrictions and the Plan does not have any contractual obligations to further invest in the Stable Value Fund.

Exchange Traded Funds
Exchange traded funds ("ETF") are marketable securities that track an index, a commodity, bonds or a basket of assets like an index fund. Unlike mutual funds, an ETF trades like a common stock on a stock exchange. ETFs experience price changes throughout the day as they are bought and sold.

3 - FAIR VALUE MEASUREMENTS (Continued)

Investment Valuation (Continued)
The following tables summarize investment assets measured at fair value:

	Investments at Fair Value			
December 31, 2021	Level 1	Level 2	Level 3	Total
Mutual funds and ETFs	$ 2,228,619	$ -	$ -	$ 2,228,619
The Stable Value Fund (a)				6,975
Total investments at fair value				$ 2,235,594

	Investments at Fair Value			
December 31, 2020	Level 1	Level 2	Level 3	Total
Mutual funds and ETFs	$ 1,835,946	$ -	$ -	$ 1,835,946
The Stable Value Fund (a)				1,024
Total investments at fair value				$ 1,836,970

(a) Certain investments that are measured at fair value using the net asset value per share as the practical expedient have not been classified in the fair value hierarchy. The net asset value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Transfers Between Levels
For the year ended December 31, 2021, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Investments Measured Using the NAV Per Share as the Practical Expedient
The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient:

Stable Value Fund	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
December 31, 2021	$ 6,975	N/A	Daily	None
December 31, 2020	$ 1,024	N/A	Daily	None

4 - TAX STATUS

The Company adopted a pre-approved prototype plan offered by the Plan's Trustee. The IRS has determined that the prototype plan, by letter dated June 30, 2020, is designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the code.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability 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.

5 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts. Any unallocated assets of the Plan will be allocated to participant accounts and distributed in accordance with the Plan document.

6 - PARTY-IN-INTEREST TRANSACTIONS

The Plan holds investments in money market deposit accounts managed by Ascensus Trust Company. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

During the year ended December 31, 2021, an operational failure was noted with respect to certain amounts paid within payroll periods, the terms of the Plan were not followed with respect to the proper definition of compensation for purposes of allocating the elective deferral and matching contribution provisions of the plan. The plan sponsor consulted an ERISA attorney and took action in order to correct participant deferral and employer match contribution amounts during the year. The employer and participant contribution receivable calculated by the plan sponsor is approximately $3,065. The plan sponsor will remediate this failure by making a qualified non elective contribution to the plan in 2022.

6 - PARTY-IN-INTEREST TRANSACTIONS (Continued)

Certain officers and employees of the Company (who may also be participants in the Plan) perform administrative services related to the operation, recordkeeping and financial reporting of the Plan. The Company pays these individuals' salaries and other administrative expenses on behalf of the Plan. During the year ended December 31, 2021, the Plan paid administrative fees of $15,038 to Ascensus, LLC, the Plan's recordkeeper. Certain fees, to the extent not paid by the Company, are paid by the Plan. These transactions are not deemed prohibited party-in-interest transactions because they are covered by statutory and administrative exemptions from the IRC and ERISA rules on prohibited transactions.

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

During the year ended December 31, 2020, the coronavirus disease 2019 ("COVID-19") was declared a pandemic by the World Health Organization and sparked an unprecedented global health and economic crisis. The volatility in financial markets resulting from the COVID-19 pandemic has affected, and may continue to affect, the market price of Plan Investments. The ultimate impact on the Plan is uncertain and will depend on future developments. The extent of any adverse impact of the COVID-19 pandemic on the Plan's participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits are unknown at this time. Operation of the Plan has not been adversely impacted.

In response to the COVID-19 pandemic, the CARES Act was signed into law on March 27, 2020. The CARES Act contains several provisions that temporarily impact retirement savings plans. These provisions may be effective and operationalized immediately, prior to amending the retirement savings plan. Plans were permitted to adopt these provisions immediately provided the Plan document is retroactively amended on or before December 31, 2022. The Plan was amended to include all such provisions.

8 - INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN

The following, included in the accompanying financial statements, was obtained from data prepared and certified as complete and accurate by the custodian:

	December 31,	
	2021	2020
Investments, at fair value		
Mutual funds and ETFs	$ 2,228,619	$ 1,835,946
The Stable Value Fund	6,975	1,024

	Year Ended December 31, 2021
Statement of changes in net assets	
Investment income	
Net appreciation in fair value of investments	$ 190,335
Dividend and interest income	35,934
Other income	23,709
Interest income on notes receivable from participants	678

9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2020 to Form 5500:

	2020
Net assets available for benefits per the financial statements	$1,926,799
Employee contributions receivable	(10,476)
Employer contributions receivable	(52,635)
Other employee contributions	(17,881)
Other liabilities	5,764
Net assets available for benefits per the Form 5500	$1,851,571

SUPPLEMENTARY INFORMATION

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2021

(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
	Mutual Funds and Exchange Traded Funds			
*	Vanguard	Vanguard Instl Target Retirement 2020		$ 475,648
*	Vanguard	Vanguard Instl Target Retirement 2025		436,902
*	Vanguard	Vanguard Instl Target Retirement 2035		274,221
*	Vanguard	Vanguard Instl Target Retirement 2045		258,816
*	Vanguard	Vanguard Instl Target Retirement 2030		130,489
*	Vanguard	Vanguard 500 Index Adm		122,337
*	Vanguard	Vanguard Information Tech Index Adm		114,150
*	Vanguard	Vanguard Instl Target Retirement 2015		95,204
*	Vanguard	Vanguard Instl Target Retirement 2055		78,848
*	Vanguard	Vanguard Instl Target Retirement 2065		72,377
*	Vanguard	Vanguard Instl Target Retirement 2040		62,184
	Alliance Bernstein	AB Small Cap Growth Portfolio Z		37,939
*	Vanguard	Vanguard Instl Target Retirement 2060		18,802
*	Vanguard	Vanguard Mid Cap Index Adm		13,459
*	Vanguard	Vanguard Small-Cap Value Index Adm		11,747
*	Vanguard	Vanguard Growth Index Adm		6,095
*	Vanguard	Vanguard Balanced Index Adm		3,966
*	Vanguard	Vanguard Total Stock Mkt Index Adm		3,705
*	Vanguard	Vanguard Instl Target Retirement 2050		3,543
*	Vanguard	Vanguard Inflation-Protected Sec Adm		1,480
	PIMCO	PIMCO Intl Bond (USD Hedged)		1,157
*	Vanguard	Vanguard Value Index Adm		980
	American Funds	American Funds EuroPacific GR R6		882
	American Funds	American Funds New Perspective R6		810
*	Vanguard	Vanguard LifeStrategy Growth Inv		774
*	Vanguard	Vanguard LifeStrategy Moderate Gr Inv		742
*	Vanguard	Vanguard Real Estate Index Adm		520
*	Vanguard	Vanguard Health Care Index Adm		505
	Baird	Baird Aggregate Bond Instl		331
*	Vanguard	Vanguard Small-Cap Index Adm		4
	Common Collective Trust			
	MetLife	MetLife GAC-25053 Class 0 - Stable Value Fund		6,975
				2,235,594
*	Participant loans	Participant loans, due in varying amounts, maturing on various dates through April 2023, with interest rates at 5.00%-6.50%		7,624
				$ 2,243,219

Employer Identification Number - 27-4518827
Plan Number - 001

* Party-in-interest to the Plan.
** Omitted - All are participant-directed transactions under an individual account plan.

See Independent Auditors' Report.

NEW MEADOWLANDS RACETRACK LLC
401(k) PROFIT SHARING PLAN

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

YEAR ENDED DECEMBER 31, 2021

Identity of Party Involved	Relationship to Plan	Description of Transaction	Total Participant Contributions Transferred Late to Plan	Late Participant Loan Repayments Included	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
					Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
New Meadowlands Racetrack LLC	Plan Sponsor	For the year ended December 31, 2021, the Plan Sponsor failed to remit multiple participant salary deferrals totaling $XXX	$ 1,685	No	-	-	-	$ 1,685

Employer Identification Number - 27-4518827
Plan Number - 001

See Independent Auditors' Report.

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

2021

This Form is Open to Public Inspection

For calendar plan year 2021 or fiscal plan year beginning and ending

A Name of plan

B Three-digit plan number (PN) ▶

C Plan sponsor's name as shown on line 2a of Form 5500

D Employer Identification Number (EIN)

Part I Asset and Liability Statement

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

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

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**		
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**		
	Liabilities			
g	Benefit claims payable	**1g**		
h	Operating payables	**1h**		
i	Acquisition indebtedness	**1i**		
j	Other liabilities	**1j**		
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**		

Part II Income and Expense Statement

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		
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)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unmodified **(2)** ☐ Qualified **(3)** ☐ Disclaimer **(4)** ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 **(2)** ☐ DOL Regulation 2520.103-12(d) **(3)** ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **(2)** EIN:

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			

			Yes	No	Amount
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**			
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**			
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**			
e	Was this plan covered by a fidelity bond?	**4e**			
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**			
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**			
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**			
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**			
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**			
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**			
l	Has the plan failed to provide any benefit when due under the plan?	**4l**			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

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

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name NEW MEADOWLANDS RACETRACK LLC 401(K) PSP **EIN:** 27-4518827

Plan Sponsor's Name New Meadowlands Racetrack LLC **PN:** 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
	Vanguard	Vanguard Instl Target Retirement 2065	0	72,377
	Vanguard	Vanguard Instl Target Retirement 2060	0	18,802
	Vanguard	Vanguard Instl Target Retirement 2055	0	78,848
	Vanguard	Vanguard Instl Target Retirement 2050	0	3,543
	Vanguard	Vanguard Instl Target Retirement 2045	0	258,816
	Vanguard	Vanguard Instl Target Retirement 2040	0	62,184
	Vanguard	Vanguard Instl Target Retirement 2035	0	274,221

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

Plan Name NEW MEADOWLANDS RACETRACK LLC 401(K) PSP **EIN:** 27-4518827

Plan Sponsor's Name New Meadowlands Racetrack LLC **PN:** 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
	Vanguard	Vanguard Instl Target Retirement 2030	0	130,489
	Vanguard	Vanguard Instl Target Retirement 2025	0	436,902
	Vanguard	Vanguard Instl Target Retirement 2020	0	475,648
	Vanguard	Vanguard Instl Target Retirement 2015	0	95,204
	American Funds	American Funds EuroPacific Gr R6	0	882
	American Funds	American Funds New Perspective R6	0	810
	Baird	Baird Aggregate Bond Inst	0	331

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Plan Sponsor's Name New Meadowlands Racetrack LLC **PN:** 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
	PIMCO	PIMCO Intl Bond (USDHedged) I	0	1,157
	Vanguard	Vanguard 500 Index Adm	0	122,337
	Vanguard	Vanguard Balanced Index Adm	0	3,966
	Vanguard	Vanguard Growth Index Adm	0	6,095
	Vanguard	Vanguard Inflation-Protected Sec Adm	0	1,480
	Vanguard	Vanguard Information Tech Index Adm	0	114,150
	Vanguard	Vanguard LifeStrategy Growth Inv	0	774

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Plan Name NEW MEADOWLANDS RACETRACK LLC 401(K) PSP **EIN:** 27-4518827

Plan Sponsor's Name New Meadowlands Racetrack LLC **PN:** 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
	Vanguard	Vanguard LifeStrategy Moderate Gr Inv	0	742
	Vanguard	Vanguard Mid Cap Index Adm	0	13,459
	Vanguard	Vanguard Real Estate Index Adm	0	520
	Vanguard	Vanguard Small-Cap Index Adm	0	4
	Vanguard	Vanguard Small-Cap Value Index Adm	0	11,747
	Vanguard	Vanguard Total Stock Market Index Adm	0	3,705
	Vanguard	Vanguard Value Index Adm	0	981

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

Plan Name NEW MEADOWLANDS RACETRACK LLC 401(K) PSP **EIN:** 27-4518827

Plan Sponsor's Name New Meadowlands Racetrack LLC **PN:** 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
	MetLife	MetLife GAC-25053 Class 0	0	6,975
	Alliance Bernstein	AB Small Cap Growth Portfolio Z	0	37,940
	Vanguard	Vanguard Health Care Index Adm	0	505
	Participant's Loan Account	Various Rates and Maturities	0	7,624