

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 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
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 <u>EVERGREEN SENIOR MANAGEMENT LLC 401(K) PLAN</u> 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>EVERGREEN SENIOR MANAGEMENT LLC</u> <u>660 SENTRY PARKWAY, SUITE 220</u> <u>BLUE BELL, PA 19422</u>	1b Three-digit plan number (PN) ▶	<u>001</u>	
	1c Effective date of plan	<u>01/01/2020</u>	
	2b Employer Identification Number (EIN)	<u>46-3140763</u>	
	2c Plan Sponsor's telephone number	<u>215-793-4445</u>	
	2d Business code (see instructions)	<u>623000</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/26/2023	GREG BOBKA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/26/2023	GREG BOBKA
	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

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 1196
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) 960
a(2) Total number of active participants at the end of the plan year		6a(2) 768
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 298
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1066
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 1066
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 555
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance	(1) ☒ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☒ 1 A (Insurance Information)	
	(4) ☒ C (Service Provider Information)	
	(5) ☐ D (DFE/Participating Plan Information)	
	(6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan EVERGREEN SENIOR MANAGEMENT LLC 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 EVERGREEN SENIOR MANAGEMENT LLC	D Employer Identification Number (EIN) 46-3140763

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

(a) Name of insurance carrier NATIONWIDE LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	517-80160		01/01/2022	12/31/2022

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	243953
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	56004
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c	Additions: (1) Contributions deposited during the year	7c(1)	20605
	(2) Dividends and credits.....	7c(2)	0
	(3) Interest credited during the year.....	7c(3)	3304
	(4) Transferred from separate account.....	7c(4)	234855
	(5) Other (specify below)	7c(5)	3155

▶ LOAN REPAYMENT - PRINCIPAL TRANSFER FROM OUTSIDE NW - PRICIPAL

(6) Total additions.....	7c(6)	261919
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	317923
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	72983
(2) Administration charge made by carrier.....	7e(2)	575
(3) Transferred to separate account.....	7e(3)	0
(4) Other (specify below)	7e(4)	413

▶ LOAN WITHDRAWAL

(5) Total deductions.....	7e(5)	73971
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	243952
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan EVERGREEN SENIOR MANAGEMENT LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EVERGREEN SENIOR MANAGEMENT LLC	D Employer Identification Number (EIN) 46-3140763	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
NATIONWIDE LIFE INSURANCE COMPANY
31-4156830

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

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

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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)

NATIONWIDE LIFE INSURANCE CO.

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
64	RECORDKEEPER	24547	Yes ☒ No ☐	Yes ☐ No ☒	6	Yes ☐ No ☒

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

ALLIANT INSURANCE SERVICES, INC.

101 PARK AVENUE
12TH FLOOR
NEW YORK, NY 10178

33-0785439

(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?
64	TPA	25704	Yes ☒ No ☐	Yes ☐ No ☒	0	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 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 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>EVERGREEN SENIOR MANAGEMENT LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EVERGREEN SENIOR MANAGEMENT LLC</u>	D Employer Identification Number (EIN) <u>46-3140763</u>	

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)	716362300
(2) Participant contributions.....		1b(2)	2562879
(3) Other.....		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	21582180
(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)	209660198915
(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)	83227657132035
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	56005243953
(15) Other		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(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	8662480	7582262

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 through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8662480	7582262
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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)	492499	
(B) Participants	2a(1)(B)	690195	
(C) Others (including rollovers)	2a(1)(C)	61195	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1243889
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)	9003	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9003
(2) Dividends: (A) Preferred stock	2b(2)(A)	181491	
(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)		181491
(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)		-1579589
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-145206
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	792498	
(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)		792498
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		92264
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	50250	
(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)		50250
j Total expenses. Add all expense amounts in column (b) and enter total	2j		935012
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1080218
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: MCCARTHY & COMPANY, PC

(2) EIN: 23-2851329

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a	X		30445

	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?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
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 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan EVERGREEN SENIOR MANAGEMENT LLC 401(K) PLAN		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 EVERGREEN SENIOR MANAGEMENT LLC		D Employer Identification Number (EIN) 46-3140763
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): 31-4156830		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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 _____

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2021

AND FOR THE YEAR ENDED DECEMBER 31, 2022

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2021
AND FOR THE YEAR ENDED DECEMBER 31, 2022

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INDEPENDENT AUDITORS' REPORT

To the Plan Trustee
Evergreen Senior Management, LLC
401(K) Plan
Blue Bell, Pennsylvania

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

We have performed an audit of the accompanying financial statements of Evergreen Senior Management, LLC 401(K) Plan ("the 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 statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Evergreen Senior Management, LLC 401(K) 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, 2022, stating that the certified investment information, as described in Note 11 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditor's 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.

- 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

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Evergreen Senior Management, LLC 401(K) 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 Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Evergreen Senior Management, LLC 401(K) 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements 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. 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 accounting standards, we:

- Exercise professional judgement 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 Evergreen Senior Management, LLC 401(K) 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 Evergreen Senior Management, LLC 401(K) 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.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4a - Schedule of Delinquent Participant Contributions and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022 are presented for purposes of additional analysis and are 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 schedules, 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 schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its 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 schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, is 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 schedules 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).

McCarthy & Co., P.C.

September 15, 2023
Blue Bell, PA

**EVERGREEN SENIOR MANAGEMENT, LLC
401(K) PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS:		
Cash and Cash Equivalents	\$ 2,180	\$ 2,158
Investments at Fair Value	7,132,035	8,322,765
Investments at Contract Value	243,953	56,005
Receivables		
Employer Contribution	2,300	71,636
Participant Contribution	2,879	256
Notes Receivable from Participants	198,915	222,610
Total Receivables	<u>204,094</u>	<u>294,502</u>
TOTAL ASSETS	<u>7,582,262</u>	<u>8,675,430</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 7,582,262</u></u>	<u><u>\$ 8,675,430</u></u>

See independent auditors' report and notes to financial statements.

**EVERGREEN SENIOR MANAGEMENT, LLC
401(K) PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2022

ADDITIONS:

Investment Income

Dividend Income	\$ 181,491
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Total Investment Income	<u>181,491</u>
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Contributions

Participants	690,195
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Employer	492,499
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Rollover of Plan Assets	<u>61,195</u>
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Total Contributions	<u>1,243,889</u>
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Interest income on notes receivable from participants	<u>9,003</u>
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TOTAL ADDITIONS	1,434,383
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DEDUCTIONS:

Net Depreciation in Fair Value of Investments	1,579,589
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Benefits paid to participants	897,712
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Administrative expenses	<u>50,250</u>
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TOTAL DEDUCTIONS	<u>2,527,551</u>
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NET (DECREASE)	(1,093,168)
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>8,675,430</u>
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End of year	<u><u>\$ 7,582,262</u></u>
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See independent auditors' report and notes to financial statements.

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – GENERAL DESCRIPTION OF THE PLAN

The following description of the Evergreen Senior Management, LLC 401(K) Plan (the “Plan”), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

The Plan was adopted effective February 28, 2015, and was amended and restated effective January 1, 2022.

General

The Plan is a defined contribution plan established as a 401(k) retirement plan for the employees of Chestnut Knoll at Home, LLC; Three Reading, LP; Renew HSL Lynchburg Subtenant; Renew HSL Mechanicsville Subtenant; Care HSL Heritage Hill Opco, LLC; Care HSL Belle Reve Opco, LLC; Care HSL Cardinal Village Opco, LLC; Care HSL Newtown Opco, LLC; GAHC3 Bethlehem PA ILF TRS Sub, LLC; GAHC3 Boyertown PA ALF TRS Sub, LLC; Care HSL Harleysville Opco, LLC; GAHC3 Palmyra PA ALF TRS Sub, LLC; GAHC3 York PA ALF TRS Sub, LLC; Renew HSL Douglassville Subtenant, LLC; Renew HSL Blandon Subtenant, LLC; Renew HSL Ephrata Subtenant, LLC; Highway 120 Senior Holding LLC; Old Milton Senior Holding LLC; Gwinnett Park Assisted LLC; Sandy Springs II Development LLC; IVQ Lansdale Opco LP; and IVQ Glassboro Opco LP; The Crossroads at Bon Air (collectively “the Company”). The Plan covers substantially all employees of the Company who are age twenty-one or older and have completed a minimum service requirement of twelve consecutive months. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Participant Accounts

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Company’s contributions, and (b) Plan earnings, and is charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant compensation as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Contributions

Each year, participants may make contributions to the Plan subject to annual IRS limitations. Participants who have attained age fifty before the end of the plan year are eligible to make catch-up contributions. The Plan provides for participant salary reduction, on both a pre-tax and Roth basis. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various registered investment company funds (mutual funds), a group annuity contract, and an interest-bearing money market fund as options for participants.

The Company makes a safe harbor matching contribution of 100% of participant contributions up to four percent of eligible compensation.

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – GENERAL DESCRIPTION OF THE PLAN (CONTINUED)

Contributions (Continued)

Participant contributions were \$690,195, employer safe harbor contributions were \$492,499, and rollover contributions totaled \$61,195 for the year ended December 31, 2022.

Vesting

Participants are immediately 100% vested in their employee salary reduction, ROTH 401(k) and employer safe harbor matching contributions, and related investment earnings.

Payment of Benefits

A participant's vested account balance will be distributable upon the occurrence of any one of the following events: (a) death or disability, (b) Plan termination or (c) any other termination of service. If the participant's account balance is greater than \$5,000, the participant may elect to either (a) receive an immediate lump-sum amount equal to the value of his/her account or (b) leave the account balance in the Plan until such time as the participant decides to withdraw the account balance. In any event, withdrawal of the account balance must commence once the participant attains the age of 70 1/2 years. Upon termination of service, in the event the participant's account balance is \$5,000 or less, a lump-sum payment, less applicable withholding taxes, will be made as soon as practicable. If the participant's account balance exceeds \$5,000, participant consent is required in order to distribute the balance of the participant's account.

Participants may also elect an in-service distribution of any portion of their vested deferral account balance upon the occurrence of any one of the following events: (a) attainment of age 60, (b) a hardship as defined by the Plan, or (c) as a Qualified Reservist, as defined by the Plan.

Forfeited Accounts

Participants are 100% fully vested in the Company matching contributions upon entry into the plan; therefore, there are no forfeited balances as of December 31, 2022 and 2021.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Participants may borrow from their fund accounts a minimum of \$1,000, up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from one to five years; however, terms may exceed five years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a fixed rate of prime plus 1%, as defined. Interest rates on outstanding loan balances range from 4.25% to 8.50% at December 31, 2022 and 2021. Principal and interest are paid ratably through payroll deductions. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document. Related fees are recorded as administrative expenses and are expensed when they are incurred.

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. See Note 4 for disclosure of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021.

Payment of Benefits

Benefit payments to participants are recorded when paid. All benefits that have been requested have been paid as of December 31, 2022.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to notes receivable from participants or distributions are charged directly to participant's account and are included in administrative expenses. Investment expenses are included in net appreciation of fair value of investments.

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – QUALIFIED NON-ELECTIVE CONTRIBUTIONS

The Plan Sponsor calculated qualified non-elective contributions for the year ended December 31, 2020 of \$71,636. The contributions were calculated to correct the underpayment of both employee deferrals and employer contributions due to errors in the calculation of eligible Plan compensation. The contributions include the corrective employee deferral as calculated according to the Internal Revenue Service Fix-it Guide, the full employer contribution on excluded wages, and the calculated missed earnings on total underpaid contributions. The full corrective contribution for the 2020 Plan year was collected as of December 31, 2022. There was an additional receivable recorded of \$2,300 as of December 31, 2022 as the result of the discovery of errors during the year.

NOTE 4 – FAIR VALUE MEASUREMENTS

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

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- | | |
|----------------|---|
| <u>Level 1</u> | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| <u>Level 2</u> | Inputs to the valuation methodology include: <ul style="list-style-type: none">- quoted prices for similar assets or liabilities in active markets;- quoted prices for identical or similar assets or liabilities in inactive markets;- inputs other than quoted prices that are observable for the asset or liability;- inputs that are derived principally from or corroborated by observable market data by correlation or other means.- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability. |
| <u>Level 3</u> | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes to the methodologies used during the years ended December 31, 2022 and 2021.

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

Registered Investment Company Funds (Mutual Funds): Funds are valued daily based on readily determinable fair value of the mutual funds and classified within Level 1 of the fair value hierarchy.

Short-Term Investments (Money Market Fund): Valued at quoted market prices in an exchange and active market, which represent the net asset value (NAV) of shares held by the Plan. The money market fund seeks to maintain a \$1.00 NAV.

The following tables sets forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022 and 2021.

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered Investment Company Funds:				
Mutual Funds	\$ 7,132,035	\$ -	\$ -	\$ 7,132,035
Short-Term Investments	<u>2,180</u>	<u>-</u>	<u>-</u>	<u>2,180</u>
Total assets at fair value	<u>\$ 7,134,215</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,134,215</u>

Assets at Fair Value as of December 31, 2021

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered Investment Company Funds:				
Mutual Funds	\$ 8,322,765	\$ -	\$ -	\$ 8,322,765
Short-Term Investments	<u>2,158</u>	<u>-</u>	<u>-</u>	<u>2,158</u>
Total assets at fair value	<u>\$ 8,324,923</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,324,923</u>

The above tables exclude the Group Annuity Contract, which is comprised of fully benefit-responsive investments that had a contract value of \$243,952 and \$56,005 at December 31, 2022 and 2021, respectively. As noted in Note 2, fully benefit-responsive contracts are measured at contract value. Gains and losses (realized and unrealized), included in changes in net assets available for benefits for the year ended December 31, 2022, are reported in net (depreciation) in fair value of investments.

NOTE 5 – GROUP ANNUITY CONTRACT

The Nationwide Fixed Select Contract offers investors a stable, low-risk investment option that also allows them to exchange into and out of it. Contributions are made to the contract on behalf of plan participants and may include salary deferrals, employer contributions, employee contributions, or any combination thereof. The contract assets are held in Nationwide Life Insurance Company's general account and credited on a daily basis.

Following are some features and characteristics of the Fixed Select Contract:

- The Contract offers a competitive quarterly gross interest rate. The net interest rate equals the gross rate less the cost of services, and will not go below 0.5%.

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – GROUP ANNUITY CONTRACT (CONTINUED)

- The Contract does not have a maturity date. The provisions do not provide for a distribution at book value at some specified future date.
- A Contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at book value, over a period of years.
- The Contract continues in force until all assets have been distributed, or no further payments are due.

All financial information related to the contract is reported to the plan participants at contract value. This is the value at which all participant-initiated transactions are performed. Under the ASC Glossary term *Fully Benefit-Responsive Investment Contract*, the contract is considered fully benefit-responsive, and contract value is the appropriate reported value.

When participant-initiated withdrawals are made, they are always made at contract value. Therefore, plan management does not believe a reasonable method exists for determining fair value at an amount that differs from contract value, and thus, contract value is the most reasonable estimate of fair value.

Certain events limit the Plan's ability to transact at contract value with the issuer. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA or (e) premature termination of the contract. Plan management believes that no events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the plan to transact at contract value with the participants.

In addition, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include (a) an uncured violation of the Plan's investment guidelines, (b) a breach of material obligation under the contract, (c) a material misrepresentation, or (d) a material amendment to the agreement without the consent of the issuer.

NOTE 6 – RISK AND UNCERTAINTIES

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

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – TAX STATUS OF THE PLAN

The Internal Revenue Service has determined and informed the Company by a letter dated June 30, 2020, that the plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator and tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan continues to be tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management of the Plan believes that the Plan has taken no uncertain tax positions that require adjustment to the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 9 – RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

The Nationwide Fixed Select Contract investment that is offered by the Plan is managed by Nationwide Life Insurance Company. Nationwide Life Insurance Company is the custodian as defined by the Plan, and therefore, these transactions qualify as exempt party-in-interest transactions.

As described in Note 2, the Plan has a number of service providers. Such parties are parties-in-interest under ERISA. The fees paid by the Plan totaled \$50,250 for these service providers for the year ended December 31, 2022.

NOTE 10 – PLAN AMENDMENTS

The Plan was restated effective January 1, 2022. The primary change made in the restated document is the frequency of participant plan entry dates. Before restatement, participants could enter the plan at the start of each pay period. Under the restated plan, participants can only enter the Plan on the first day of each month.

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 11 - INFORMATION CERTIFIED BY THE CUSTODIAN

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net appreciation/(depreciation) in fair value (contract value for the Group Annuity Contract) of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Nationwide Life Insurance Company (the custodian of the Plan).

NOTE 12 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

Differences between the Annual Return/Report of Employee Benefit Plan, Form 5500, and these financial statements are a result of different classifications between line items. Total Plan net assets are in agreement except as detailed below.

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December, 2022 and December 31, 2021:

	<u>2022</u>	<u>2021</u>
<i>Net Assets Available for Benefits per Financial Statements</i>	\$ 7,582,262	\$ 8,675,430
Deemed Distributions	<u>(0)</u>	<u>(12,950)</u>
<i>Per Schedule H form 5500</i>	<u>\$ 7,582,262</u>	<u>\$ 8,662,480</u>

The following is a reconciliation of the deemed distributions per the financial statements to the Form 5500 for the year ended December 31, 2022.

	<u>Year Ended December 31, 2022</u>
<i>Total Deductions per Financial Statements</i>	\$ <u>2,527,551</u>
<i>Less: Net Depreciation in Fair Value of Investments per Financial Statements</i>	<u>(1,579,589)</u>
<i>Less: Deemed Distributions 2021 included in financial statement distributions 2022</i>	<u>(12,950)</u>
<i>Total expenses per Form 5500</i>	<u>\$ 935,012</u>

EVERGREEN SENIOR MANAGEMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 13 – OPERATIONAL FAILURES

During 2022, the plan administrator has determined that certain operational failures occurred as follows: definition of compensation that was used by the plan sponsor as the basis for employee and employer contributions was inconsistent with that of the plan document. The plan administrator has engaged advisors to evaluate the operational failures and prepare the corrections as necessary. Operational failures will be corrected in accordance with Revenue Procedure 2021-30, The Employee Plans Compliance Resolution System. Any correction necessary is not expected to have a material effect on the Plan's financial statements and therefore have not been included in the December 31, 2022 financial statements. The plan administrator will take the appropriate actions, as necessary, for the Plan to maintain its qualified status.

NOTE 14 – SUBSEQUENT EVENTS

The Plan has evaluated events or transactions that have occurred after September 15, 2023, the date the financial statements were available to be issued. The Company is changing plan providers from Nationwide to Empower effective September 2023. Subsequent to December 31, 2022, the Company no longer manages Atlanta based facilities.

EVERGREEN SENIOR MANAGEMENT, LLC
401(K) PLAN
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
EIN: 46-3140763 Plan Number: 001
YEAR ENDED DECEMBER 31, 2022

			Total that Constitute Nonexempt			
			Prohibited Transactions			
Pay Date	Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are included	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Corrections In VFCP*	Total Fully Corrected Under VFCP* and PTE 2002-51
2020	\$ 256		\$ 256	\$ -	\$ -	\$ -
11/10/2022	27,320	X	27,320	-	-	-
Various	<u>2,879</u>		<u>2,879</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 30,455</u>		<u>\$ 30,455</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Voluntary Fiduciary Correction Program (DOL)

See independent auditors' report and notes to financial statements.

(Continued)

**EVERGREEN SENIOR MANAGEMENT, LLC
401(K) PLAN**

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

EIN: 46-3140763 Plan Number: 001

YEAR ENDED DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
Party In Interest	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
*	Alger	ALGER CAP APP FOCS Y	**	\$ 805
*	American Century	AMCENT SMCAP VAL R6	**	766
*	Federated Hermes	FED HRMS GOV OBLGTNS PRMR	**	2,180
*	Federated Hermes	FED HRMS KAUFMAN SMCAP R6	**	562
*	Fidelity	FID 500 INDX	**	164,355
*	Fidelity	FIDADV VAL STRAT INST	**	805
*	Invesco	INVSCO DISC MDCAPGR Y	**	617
*	JP Morgan	JPM EQ INC R5	**	1,545
*	JP Morgan	JPM LGCAP GR R6	**	939
*	MFS	MFS INTL DIVRS R6	**	1,648
*	MFS	MFS RSRCH R4	**	1,099
*	Nationwide Life Insurance Co.	NW FXD SEL OPTN	**	243,953
*	TIAA	TIAACRF LFCYCIND 2065 INST	**	12,606
*	Pacific Investment Mgmt Company LLC	PIMCO INC INST	**	2,414
*	TIAA	TIAACRF LFCYCIND 2010 INST	**	145,608
*	TIAA	TIAACRF LFCYCIND 2015 INST	**	57,970
*	TIAA	TIAACRF LFCYCIND 2020 INST	**	508,373
*	TIAA	TIAACRF LFCYCIND 2025 INST	**	807,033
*	TIAA	TIAACRF LFCYCIND 2030 INST	**	1,353,376
*	TIAA	TIAACRF LFCYCIND 2035 INST	**	1,250,800
*	TIAA	TIAACRF LFCYCIND 2040 INST	**	607,844
*	TIAA	TIAACRF LFCYCIND 2045 INST	**	898,115
*	TIAA	TIAACRF LFCYCIND 2050 INST	**	398,787
*	TIAA	TIAACRF LFCYCIND 2055 INST	**	235,678
*	TIAA	TIAACRF LFCYCIND 2060 INST	**	179,195
*	TIAA	TIAACRF LFCYCINDRTINC INST	**	4,119
*	Victory Trivalent	VIC TRIV INTL SMCAP Y	**	619
*	Vanguard	VNGRD EQ INC ADML	**	1,562
*	Vanguard	VNGRD GR INDX ADML	**	157,800

See independent auditors' report and notes to financial statements.

**EVERGREEN SENIOR MANAGEMENT, LLC
401(K) PLAN**

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

EIN: 46-3140763 Plan Number: 001

YEAR ENDED DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
Party In Interest	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
*	Vanguard	VNGRD MDCAP GR INDX ADML	**	57,210
*	Vanguard	VNGRD MDCAP VAL INDX ADML	**	11,902
*	Vanguard	VNGRD SM CAP INDX FD AS	**	14,880
*	Vanguard	VNGRD SMCAP GR INDX ADML	**	47,445
*	Vanguard	VNGRD SMCAP VAL INDX ADML	**	7,148
*	Vanguard	VNGRD TTL BND MKT LDX ADM	**	73,802
*	Vanguard	VNGRD TTL INTLSTKINDX ADML	**	37,172
*	Vanguard	VNGRD VAL INDX ADML	**	87,120
*	Vanguard	VNGRD WLSLY INC ADML	**	316
				<u>\$ 7,378,168</u>
*	Participant Loans	Participant loans with interest rates of 4.25% - 8.50%, maturity dates through 2032	\$0	<u>198,915</u>
	TOTAL ASSETS (HELD AT END OF YEAR)			<u><u>\$ 7,577,083</u></u>

See independent auditors' report and notes to financial statements.

Schedule H, line 4i

Schedule of Assets (Held At End of Year)

For the plan year beginning 01/01/2022 and ending 12/31/2022

Name of plan

Evergreen Senior Management LLC 401(k) Plan

Employer Identification Number

46-3140763

Three-digit
plan number

001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	NATIONWIDE LIFE INSURANCE CO.	ALGER CAP APP FOCs Y		805
*	NATIONWIDE LIFE INSURANCE CO.	AMCENT SMCAP VAL R6		766
*	NATIONWIDE LIFE INSURANCE CO.	FED HRMS GOV OBLGTNS PRMR		2,180
*	NATIONWIDE LIFE INSURANCE CO.	FED HRMS KAUFMAN SMCAP R6		562
*	NATIONWIDE LIFE INSURANCE CO.	FID 500 INDx		164,355
*	NATIONWIDE LIFE INSURANCE CO.	FIDADV VAL STRAT INST		805
*	NATIONWIDE LIFE INSURANCE CO.	INVSCO DISC MDCAPGR Y		617
*	NATIONWIDE LIFE INSURANCE CO.	JPM EQ INC R5		1,545
*	NATIONWIDE LIFE INSURANCE CO.	JPM LGCAP GR R6		939
*	NATIONWIDE LIFE INSURANCE CO.	MFS INTL DIVRS R6		1,648
*	NATIONWIDE LIFE INSURANCE CO.	MFS RSRCH R4		1,099
*	NATIONWIDE LIFE INSURANCE CO.	NW FXD SEL OPTN		243,953
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2065 INST		12,606
*	NATIONWIDE LIFE INSURANCE CO.	PIMCO INC INST		2,414
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2010 INST		145,608
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2015 INST		57,970
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2020 INST		508,373
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2025 INST		807,033
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2030 INST		1,353,376
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2035 INST		1,250,800
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2040 INST		607,844
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2045 INST		898,115
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2050 INST		398,787
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2055 INST		235,678
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCIND 2060 INST		179,195
*	NATIONWIDE LIFE INSURANCE CO.	TIAACRF LFCYCINDRTINC INST		4,119
*	NATIONWIDE LIFE INSURANCE CO.	VIC TRIV INTL SMCAP Y		619
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD EQ INC ADML		1,562
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD GR INDx ADML		157,800
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD MDCAP GR INDx ADML		57,210
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD MDCAP VAL INDx ADML		11,902
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD SM CAP INDx FD AS		14,880
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD SMCAP GR INDx ADML		47,445
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD SMCAP VAL INDx ADML		7,148
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD TTL BND MKT LDX ADM		73,802
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD TTL INTLSTKINDx ADML		37,172
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD VAL INDx ADML		87,120
*	NATIONWIDE LIFE INSURANCE CO.	VNGRD WLSLY INC ADML		316
*	LOAN	PARTICIPANT LOAN		232,237

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning 01/01/2022 and Ending 12/31/2022

Name of Plan: Evergreen Senior Management LLC 401(k) Plan

Employer Identification Number: 46-3140763 Three-digit plan number: 001

[illegible]

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning 01/01/2022 and Ending 12/31/2022

Name of Plan: Evergreen Senior Management LLC 401(k) Plan

Employer Identification Number: 46-3140763 Three-digit plan number: 001

[illegible]