

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 01/01/2022 and ending 12/31/2022	
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 EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 01/01/1982
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) EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN 7180 KOLL CENTER PKWY STE 200 PLEASANTON, CA 94566	2b	Employer Identification Number (EIN) 94-6076428
		2c	Plan Sponsor's telephone number 925-398-7060
		2d	Business code (see instructions) 721110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2023	MILLER KAPLAN ARASE LLP
	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 ☒ 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 4231
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) 754
a(2) Total number of active participants at the end of the plan year		6a(2) 1879
b Retired or separated participants receiving benefits		6b 26
c Other retired or separated participants entitled to future benefits.....		6c 2928
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 4833
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 8
f Total. Add lines 6d and 6e		6f 4841
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 4841
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 149
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7 19
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2C		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 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 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 EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN	D Employer Identification Number (EIN) 94-6076428	

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
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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)

NORTHWEST ADMINISTRATORS, INC.

91-0680697

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	121303	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LEONARD CARDER

94-2819269

(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?
29 50	NONE	86198	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NEPC, LLC

26-1429809

(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?
17 50	NONE	26162	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)

NATIONAL INVESTMENT SERVICES, INC.

84-3937993

(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?
28 51	NONE	23950	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PALMER SQUARE CAPITAL MANAGEMENT

27-0400678

(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?
28 51	NONE	17309	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COMERICA

42-1741646

(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?
19 50	NONE	16433	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)

RAEL & LETSON

94-1701048

(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?
16 50	NONE	16800	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EIDE BAILLY, LLP

45-0250958

(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?
10 50	NONE	16420	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LOOMIS, SAYLES & COMPANY, L.P.

4 ORINDA WAY STE 200-A
ORINDA, CA 94563

(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?
28 51	NONE	14940	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)

AABCO PRINTING

86-1541857

(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?
50 36	NONE	5226	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FREMONT BANK

94-1569025

(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?
21 50	NONE	7380	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SPECTOR ROSEMAN KODROFF

23-2417834

(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?
50 29	NONE	12017	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)

MILLER KAPLAN ARASE LLP

95-2036255

(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?
10 50	NONE	29850	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

K&H INTEGRATED PRINT SOLUTIONS

7720 HARDESON RD
EVERETT, WA 98203

(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?
50 36	NONE	5747	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PENSION BENEFIT INFORMATION, LLC

711 GRAND AVE STE 210
SAN RAFAEL, CA 94901

(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?
50 15	NONE	5355	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 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 EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN	D Employer Identification Number (EIN) 94-6076428	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: ARTISAN MULTIPLE INVESTMENT TRUST		
b Name of sponsor of entity listed in (a): SEI TRUST COMPANY		
c EIN-PN 26-3653822-021	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3479501
a Name of MTIA, CCT, PSA, or 103-12 IE: SENIOR FLOATING RATE FUND LLC		
b Name of sponsor of entity listed in (a): LOOMIS SAYLES AND COMPANY, L.P.		
c EIN-PN 82-0542784-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3239463
a Name of MTIA, CCT, PSA, or 103-12 IE: NIS HIGH YIELD QP FUND, LLC		
b Name of sponsor of entity listed in (a): NATIONAL INVESTMENT SERVICES OF AMERICA, LLC		
c EIN-PN 82-4051841-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 228955
a Name of MTIA, CCT, PSA, or 103-12 IE: NIS PREFERRED STOCK QP FUND, LLC		
b Name of sponsor of entity listed in (a): NATIONAL INVESTMENT SERVICES OF AMERICA, LLC		
c EIN-PN 82-4034866-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 228612
a Name of MTIA, CCT, PSA, or 103-12 IE: NIS TOTAL ABSOLUTE RETURN QP FUND		
b Name of sponsor of entity listed in (a): NATIONAL INVESTMENT SERVICES OF AMERICA, LLC		
c EIN-PN 82-4069919-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 407268
a Name of MTIA, CCT, PSA, or 103-12 IE: NIS CORE FIXED INCOME QP FUND, LLC		
b Name of sponsor of entity listed in (a): NATIONAL INVESTMENT SERVICES OF AMERICA, LLC		
c EIN-PN 82-4028492-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3831802
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

Part II **Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

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

SCHEDULE 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>EAST BAY RESTAURANT & TAVERN RETIREMENT 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>EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN</u>	D Employer Identification Number (EIN) <u>94-6076428</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	307722328107
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	193372205552
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	881346282497
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)	81354246329015
(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)	1350637911415601
(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)	499717427591
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other		1c(15)	98413367838408

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	33365296	26826771

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	382570	81395
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	382570	81395

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	32982726	26745376
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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)	1826656	
(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)		1826656
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)	290280	
(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)		290280
(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)	135070	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		135070
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2038799	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2143091	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-104292
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-3911717	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-3911717

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-2088876
(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		1722
d Total income. Add all income amounts in column (b) and enter total	2d		-3851157
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1907223	
(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)		1907223
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)	165695	
(2) Contract administrator fees	2i(2)	121303	
(3) Investment advisory and management fees	2i(3)	98794	
(4) Other	2i(4)	93178	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		478970
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2386193
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-6237350
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: MILLER KAPLAN ARASE LLP

(2) EIN: 95-2036255

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	

	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		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?		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.)	X		
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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 EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN		D Employer Identification Number (EIN) 94-6076428
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ 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 0
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 1826656
b Enter the amount contributed by the employer to the plan for this plan year.....		6b 1826656
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	0
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
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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 _____

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021



INDEPENDENT AUDITOR'S REPORT

Board of Trustees
East Bay Restaurant and Tavern
Retirement Plan

Members of the Board:

Opinion

We have audited the accompanying financial statements of East Bay Restaurant and Tavern Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2022 and 2021, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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.

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 the 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

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 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 the 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 the Plan's ability to continue as a going concern for a reasonable period of time.

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.


MILLER KAPLAN ARASE LLP

San Francisco, California

October 11, 2023

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

ASSETS	<u>December 31, 2022</u>	<u>December 31, 2021</u>
INVESTMENTS, AT FAIR VALUE		
Mutual Funds	\$ 427,591	\$ 499,717
Exchange-Traded Funds	7,838,408	9,841,336
Common/Collective Trusts	11,415,601	13,506,379
Corporate Obligations	6,329,015	8,135,424
Limited Partnerships	-	-
TOTAL INVESTMENTS	<u>26,010,615</u>	<u>31,982,856</u>
CASH	<u>328,107</u>	<u>307,722</u>
TOTAL INVESTMENTS AND CASH	<u>26,338,722</u>	<u>32,290,578</u>
OTHER ASSETS		
Employer Contributions Receivable	205,552	193,372
Settlements Receivable	186,221	804,072
Accrued Investment Income	71,592	69,545
Due from (to) Health Fund	(4,305)	6,049
Prepaid Insurance	28,989	1,680
TOTAL OTHER ASSETS	<u>488,049</u>	<u>1,074,718</u>
TOTAL ASSETS	<u>26,826,771</u>	<u>33,365,296</u>
LIABILITIES		
Accrued Expenses	81,395	94,783
Due to Broker	-	287,787
TOTAL LIABILITIES	<u>81,395</u>	<u>382,570</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 26,745,376</u>	<u>\$ 32,982,726</u>

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	January 1, 2022 to December 31, 2022	January 1, 2021 to December 31, 2021
ADDITIONS		
INVESTMENT INCOME (LOSS)		
Dividends and Interest	\$ 425,350	\$ 401,201
Net (Depreciation) of Investments	(6,104,885)	(2,349,038)
Less: Investment Expenses	<u>(98,794)</u>	<u>(104,146)</u>
NET INVESTMENT (LOSS)	(5,778,329)	(2,051,983)
CONTRIBUTIONS AND OTHER INCOME		
Employer Contributions	1,826,656	1,133,909
Settlement Income	<u>1,722</u>	<u>869,509</u>
TOTAL ADDITIONS	<u>(3,949,951)</u>	<u>(48,565)</u>
DEDUCTIONS		
BENEFITS PAID	<u>1,907,223</u>	<u>1,481,473</u>
ADMINISTRATIVE EXPENSES		
Administration Fees	121,303	125,745
Audit Fees	46,270	31,081
Bank Fees	7,380	7,380
Consulting Fees	16,800	16,800
Employer Compliance Fees	3,360	3,420
Insurance	59,133	33,594
Legal Fees	99,265	180,509
Miscellaneous	11,245	1,368
Printing, Supplies and Postage	11,097	14,438
Trustee Fees	<u>4,323</u>	<u>2,050</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>380,176</u>	<u>416,385</u>
TOTAL DEDUCTIONS	<u>2,287,399</u>	<u>1,897,858</u>
NET (DECREASE) FOR THE YEAR	(6,237,350)	(1,946,423)
NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR	<u>32,982,726</u>	<u>34,929,149</u>
END OF YEAR	<u>\$ 26,745,376</u>	<u>\$ 32,982,726</u>

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1 - DESCRIPTION OF THE PLAN

The East Bay Restaurant and Tavern Retirement Plan (the "Plan") is a defined contribution multiemployer plan that provides pension benefits to eligible participants covered by the applicable collective bargaining agreements between the Hotel Employees and Restaurant Workers Union Local 2850 and UNITE HERE Local 2 (see Note 9) and the individual employers' signatory to the agreements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

THE PLAN DOCUMENT INCLUDES DETAILED RULES FOR EACH SITUATION. PARTICIPANTS SHOULD REFER TO THE PLAN DOCUMENT AND ANY AMENDMENTS REGARDING SPECIFIC PROVISIONS OF THE PLAN.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements of the Plan are recorded on the accrual basis of accounting.

B. Estimates

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

C. Contributions

Contributions as reported are contributions made by employers on behalf of employees for hours worked during the year. Contributions receivable is estimated based on contributions received subsequent to the end of the year. No allowance is provided for uncollectible accounts.

D. Employer Payroll Compliance Program

Employer remittance reports were accepted as submitted without examination or verification of employers' payroll records. The system of internal control provides for examination of employers' records under a separate payroll compliance program.

E. Participants' Account

The Plan credits employer contributions to each individual account when those contributions are required to be made to the Plan. Valuations of account balances are determined annually. Each participants' account value is the sum of the amount of the employer contributions required to be made on the participant's behalf and the pro rata share of the earnings (or losses) of the Plan, less benefits paid and the pro rata share of the Plan's expenses. Plan expenses are netted against earnings and allocated to all participant accounts at the valuation date.

F. Investment Valuation and Income Recognition

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

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Investment Valuation and Income Recognition (Continued)

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 are described as follows:

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques 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. Mutual funds and exchange-traded funds are stated at fair market value based on quoted market prices. Corporate obligations are valued at the fair value based on closing prices provided by third party pricing vendors. Limited partnerships as of December 31, 2022 and 2021, are valued at fair value based on independent third-party appraisals. The Plan maintains ownership interests in limited partnerships, however, those appraisals, as of December 31, 2022 and 2021, indicate that the fair value of the limited partnership investments was virtually zero and the Plan accordingly adjusted the fair value of the investments.

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

The following tables represent the Plan's fair value hierarchy for its financial assets measured at fair value on a recurring basis:

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Investment Valuation and Income Recognition (Continued)

	December 31, 2022			Total
	Level 1	Level 2	Level 3	
Mutual Funds	\$ 427,591	\$ -	\$ -	\$ 427,591
Exchange-Traded Funds	7,838,408	-	-	7,838,408
Corporate Obligations	-	6,329,015	-	6,329,015
Limited Partnerships	-	-	-	-
Total Assets in the Fair Value Hierarchy	<u>\$ 8,265,999</u>	<u>\$ 6,329,015</u>	<u>\$ -</u>	14,595,014
Investments Measured at Net Asset Value ^A				<u>11,415,601</u>
				<u>\$ 26,010,615</u>

	December 31, 2021			Total
	Level 1	Level 2	Level 3	
Mutual Funds	\$ 499,717	\$ -	\$ -	\$ 499,717
Exchange-Traded Funds	9,841,336	-	-	9,841,336
Corporate Obligations	-	8,135,424	-	8,135,424
Limited Partnerships	-	-	-	-
Total Assets in the Fair Value Hierarchy	<u>\$ 10,341,053</u>	<u>\$ 8,135,424</u>	<u>\$ -</u>	18,476,477
Investments Measured at Net Asset Value ^A				<u>13,506,379</u>
				<u>\$ 31,982,856</u>

^A In accordance with ASC 820, investments measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair 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.

Purchases and sales of investments are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation (depreciation) of investments include gains and losses on investments bought and sold as well as held during the year.

G. Risks and Uncertainties

Plan investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with investments and the uncertainties in estimates and assumptions, it is at least reasonably possible that changes in the values of such investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

H. Tax-Exempt Status

No provision for federal or state income tax is made. The Plan received its most recent favorable Internal Revenue Service determination letter dated September 2, 2015. The Plan administrator and the Plan's legal counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Tax-Exempt Status (Continued)

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

NOTE 3 - FAIR VALUE OF INVESTMENTS CALCULATED AT NET ASSET VALUE

The following table summarizes investments measured at fair value based on net asset value (NAV) per share or its equivalent at December 31, 2022 and 2021. All funds below file U.S. Department of Labor Forms 5500 as direct filing entities. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2022	2021			
NIS Core Fixed Income QP Fund LLC	\$ 3,831,802	\$ 4,148,371	None	Monthly	3 days
NIS Total Absolute Return QP Fund LLC	407,268	539,459	None	Monthly	3 days
NIS High Yield QP Fund LLC	228,955	380,972	None	Monthly	3 days
NIS Preferred Stock QP Fund II LLC	228,612	260,995	None	Monthly	3 days
Artisan Multiple Invt Tr Global Opportunities Trust	3,479,501	4,985,146	None	Daily	5 days
Loomis Sayles Senior Loan Fund LLC	3,239,463	3,191,436	None	Daily	3 to 5 days

NOTE 4 - FUNDING POLICY

The Board of Trustees has established a funding policy and method in order to promote the purpose of the Plan and to ensure compliance with ERISA. Each employer contributes to the Plan such amounts and at such times as are required by the applicable provisions of the collective bargaining agreement, or such other agreements as approved by the Board of Trustees. Employer contributions are based on hourly contribution rates and are made on a monthly basis.

NOTE 5 - PLAN TERMINATION

Upon the termination of the Plan, per the agreement and declaration of Trust, any and all monies remaining in the Plan after payment of all expenses and obligations of the Plan shall be distributed among the participants.

NOTE 6 - CONCENTRATION OF CREDIT RISK

The Plan maintains its cash balances at high credit quality financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000, per participant balance, per financial institution. At times, such cash balances may be in excess of insurance limit.

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 7 - BREAK IN SERVICE

A participant becomes vested by completing three consecutive years of participation in the Plan, five years which are not consecutive without incurring an intervening permanent break in service, or attaining normal retirement age while working in covered employment. To earn credit for a year of service, the participant must work a minimum of 1,000 hours or earn four monthly employer contributions in a plan year.

NOTE 8 - RELATED PARTY TRANSACTIONS

The Hotel & Restaurant Employees Health and Welfare Trust ("Health Trust") receives certain contributions and pays certain expenses on behalf of the Plan. These plans are related through common trustees. At December 31, 2022, \$4,305 was due to the Health Trust for bank fees paid by the Plan and at December 31, 2021, \$6,049 was due from the Health Trust for contributions received but not yet transferred.

NOTE 9 - PLAN AMENDMENT

Effective July 1, 2022 UNITE HERE Local 2850 merged into UNITE HERE Local 2 and the Plan was amended such that the term "Union" means UNITE HERE Local 2 and other local unions that become parties or signatories to the Trust Agreement.

NOTE 10 - DEPARTMENT OF LABOR MATTERS

On February 26, 2019, the U.S. Department of Labor ("DOL") issued an investigation letter to the Plan requesting that the Plan provide the DOL with various documents related to Plan. The documents requested by the DOL in the investigation letter and subsequent communications include, but were not limited to Plan documents, trust documents and copies of various contracts related to the Plan's operations from January 1, 2015 to the present. On April 29, 2021 this investigation was finalized, with no findings.

On June 11, 2020, two lawsuits were filed by the Plan in federal court with respect to two Plan investments. On January 11, 2021, those lawsuits were combined into an AAA arbitration proceeding. The defendants in that matter filed counterclaims against the Plan. That proceeding was settled in May of 2022. On March 3, 2022, the Plan filed a related lawsuit in federal court regarding the same two Plan investments. That proceed was settled in January of 2023.

On December 22, 2022, the DOL issued a Notice of Rejection for failure to file audited financial statements with the Plan's Form 5500 for the Plan year ended December 31, 2021. Said audited financial statements were unable to be filed as the Plan had not yet received the audited financial statements for the same two investment products which are the subject of the above litigations. On February 3, 2023, the Plan filed its response to the Notice. On or about March 30, 2023, an Amended Form 5500 was filed with the DOL. There has been no further communication from the DOL related to this matter.

On December 31, 2022 the Plan filed an action with AAA to compel the investment manager, the two limited partnerships (related to the above investments) and the general partner of those limited partnerships to provide the Plan with audited financial statements for both investments for the period ending December 31, 2021. This matter was concluded on June 26, 2023, with an Order from the Arbitrator compelling the Defendants to provide the Plan with Audited Financial Statements for the periods ending December 31, 2020 and 2021 and awarding the Plan \$50,000 in damages. On August 18, 2023, the Arbitrator awarded the Plan its attorneys' fees and costs related to the matter.

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 10 - DEPARTMENT OF LABOR MATTERS (Continued)

On March 2, 2023, the Plan received a Subpoena from the DOL regarding a criminal investigation related to the two Plan investments referenced above and the investment professionals involved with such investments. On April 5, 2023, the Plan provided the first response to the Subpoena request. On August 18, 2023, the Plan provided the final response to such request. There has been no further communication from the DOL related to this matter.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 11, 2023, the date on which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosures in these financial statements.

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN

FORM 5500

SCHEDULE H

E.I.N. 94-6076428; PLAN NO. 001

SUPPLEMENTAL SCHEDULES REQUIRED
BY THE DEPARTMENT OF LABOR



Independent Auditor's Report on Supplemental
Schedules Required by the Department of Labor

Board of Trustees
East Bay Restaurant and Tavern
Retirement Plan

Members of the Board:

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets (held at end of year) as of December 31, 2022 and reportable transactions for the year ended December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Miller Kaplan Arase LLP
MILLER KAPLAN ARASE LLP
San Francisco, California
October 11, 2023

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-6076428; PLAN NO. 001
DECEMBER 31, 2022

<u>No. of Shares</u>	<u>Description</u>	<u>Fair Value</u>	<u>Cost</u>
<u>Mutual Funds</u>			
427,591	Goldman Sachs Financial Square Funds	\$ 427,591	\$ 427,591
<u>Exchange-Traded Funds</u>			
40,998	Vanguard Total Stk Mkt Vipers	\$ 7,838,408	\$ 5,099,906
<u>Common/Collective Trusts</u>			
118,835	Artisan Multiple Invt Tr Global Opportunities Trust	\$ 3,479,501	\$ 4,000,000
3,239,463	Loomis Sayles Senior Loan Fund LLC	3,239,463	3,000,000
373	NIS Core Fixed Income QP Fund LLC	3,831,802	4,171,540
20	NIS High Yield QP Fund LLC	228,955	222,900
21	NIS Preferred Stock QP Fund II LLC	228,612	231,330
36	NIS Total Absolute Return QP Fund LLC	407,268	398,827
<u>TOTALS - COMMON/COLLECTIVE TRUSTS</u>		<u>\$ 11,415,601</u>	<u>\$ 12,024,597</u>

<u>Par Value</u>	<u>Corporate Obligations</u>	<u>Maturity Date</u>	<u>Interest Rate (%)</u>		
\$ 150,000	Abbott Labs	11/30/46	4.900%	\$ 146,241	\$ 184,591
75,000	Abbvie Inc	05/14/45	4.700%	67,198	85,987
75,000	Aetna Inc	08/15/47	3.875%	58,009	85,360
75,000	Aflac Inc	10/15/46	4.000%	58,416	86,860
75,000	Allstate Corp	08/10/49	3.850%	58,463	88,183
50,000	Altria Group Inc	02/14/49	5.950%	44,596	64,569
75,000	Amazon Com Inc	08/22/47	4.050%	64,601	89,522
75,000	American Express Co	12/05/24	3.625%	73,055	80,801
75,000	American Honda Fin Corp	08/09/23	0.650%	72,850	75,173
75,000	American Intl Group Inc	04/01/48	4.750%	67,352	95,282
20,000	Apple Inc	05/03/23	2.400%	19,840	20,357
150,000	Apple Inc	09/11/49	2.950%	107,106	140,813
75,000	Archer Daniels Midland Co	08/11/26	2.500%	69,627	76,073
225,000	Assured Guaranty Ltd	06/01/34	7.000%	240,426	251,153
75,000	AT&T Inc	03/09/48	4.500%	61,304	84,271
111,000	AT&T Inc	09/15/59	3.650%	74,672	89,451
75,000	Avery Dennison Corp	05/01/30	2.650%	61,935	75,233
100,000	Bank of America Corp	04/22/42	3.311%	73,841	83,067
80,000	Berkshire Hathaway	01/15/51	2.500%	50,381	74,593
75,000	Block Financial Corp	08/15/30	3.875%	65,809	81,129
75,000	Burlington Northern Santa Fe	02/15/50	3.550%	58,191	87,054
75,000	Cambell Soup Co	03/19/25	3.300%	72,176	82,395
75,000	Charter Comm Opt	03/01/50	4.800%	54,597	79,582
70,000	Cisco Sys Inc	06/15/25	3.500%	68,079	76,993
<u>Forward</u>				<u>\$ 1,788,765</u>	<u>\$ 2,238,492</u>

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-6076428; PLAN NO. 001
DECEMBER 31, 2022

Par Value	Description	Maturity Date	Interest Rate (%)	Fair Value	Cost
<u>Corporate Obligations (Continued)</u>					
	<u>Forwarded</u>			\$ 1,788,765	\$ 2,238,492
\$ 100,000	Citigroup Inc	05/24/33	4.910%	93,957	102,626
75,000	CNH Indl	08/15/23	4.500%	74,542	82,246
75,000	Comcast Corp	02/01/50	3.450%	54,807	77,129
50,000	CVS/Caremark Corp	03/25/38	4.780%	45,709	50,180
20,000	Dell International LLC	06/15/23	5.450%	20,012	21,790
140,000	Duke Energy Carolinas	03/15/23	3.050%	139,520	149,485
75,000	Ebay Inc	07/15/42	4.000%	59,648	83,734
75,000	Enterprise Prods Oper	01/31/30	2.800%	63,974	75,671
75,000	Estee Lauder Cos Inc	12/01/49	3.125%	53,761	75,418
100,000	FNF Group	09/17/51	3.200%	58,592	67,675
100,000	Fortinet Inc	03/15/26	1.000%	87,628	88,269
75,000	Fox Corporation	04/07/25	3.050%	71,749	82,137
50,000	Fox Corporation	01/25/49	5.576%	44,893	68,182
90,000	General Mtrs Finl Co	01/08/26	1.250%	79,338	83,974
115,000	General Mtrs Finl Co	01/08/31	2.350%	86,970	100,527
75,000	Georgia Pac Corp	01/15/24	8.000%	77,267	91,913
75,000	Goldman Sachs Group Inc	05/22/45	5.150%	67,773	96,924
75,000	Hewlett Packard Enterprise Co	04/01/24	1.450%	71,655	75,953
75,000	IBM Corp	06/20/42	4.000%	62,513	86,725
100,000	IBM Corp	05/15/49	4.250%	83,552	125,578
75,000	Intercontinental Exchange Group	09/21/48	4.250%	63,335	84,395
56,000	International Paper Co	06/15/44	4.800%	48,637	58,728
250,000	Johnson Controls	03/01/41	5.700%	218,278	265,000
75,000	JP Morgan Chase & Co	06/01/45	4.950%	67,241	94,681
75,000	Kimberly Clark Corp	04/25/29	3.200%	68,378	80,141
75,000	Kroger Co	01/15/50	3.950%	58,636	74,764
75,000	Laboratory Corp	02/01/45	4.700%	64,811	87,678
50,000	Lyb International Finance	10/15/49	4.200%	37,446	51,747
75,000	Marathon Pete Corp	12/15/45	5.850%	68,268	85,762
75,000	Markel Corp	05/20/49	5.000%	65,823	95,582
75,000	Marvell Technology Inc	06/22/23	4.200%	74,564	79,413
80,000	Microsoft Corp	03/17/52	2.921%	57,146	89,155
75,000	Mississippi Power Co	03/15/42	4.250%	61,124	59,906
250,000	Monsanto Co	11/15/43	4.650%	181,278	218,520
100,000	Nasdaq Inc	04/28/50	3.250%	67,788	79,518
75,000	Nextera Energy Cap	03/01/23	0.650%	74,486	75,301
75,000	Nike Inc	11/01/46	3.375%	58,589	80,160
75,000	Nvidia Corp	09/16/26	3.200%	71,334	85,292
75,000	Oracle Corporation	04/01/50	3.600%	50,846	83,597
75,000	Otis Worldwide Corp	02/15/50	3.362%	52,883	76,256
	<u>Forward</u>			\$ 4,697,516	\$ 5,830,224

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-6076428; PLAN NO. 001
DECEMBER 31, 2022

<u>Par Value</u>	<u>Description</u>	<u>Maturity Date</u>	<u>Interest Rate (%)</u>	<u>Fair Value</u>	<u>Cost</u>
<u>Corporate Obligations (Continued)</u>					
	<u>Forwarded</u>			\$ 4,697,516	\$ 5,830,224
\$ 25,000	Paccar Finl Corp	04/06/23	2.650%	24,882	26,362
75,000	Pepsico Inc	10/15/49	2.875%	53,730	77,114
75,000	Phillips 66	05/01/42	5.875%	77,293	78,488
75,000	Plains All American Pipeline	10/15/23	3.850%	73,942	79,245
75,000	Prologis LP	10/15/30	1.250%	57,041	73,401
75,000	Prudential Financial Inc	03/13/51	3.700%	57,697	83,229
75,000	Salesforce.com Inc	07/15/51	2.900%	49,528	75,219
75,000	Stryker Corp	03/15/46	4.625%	66,319	97,097
100,000	Sunoco Logistics Partners	02/15/40	6.850%	97,657	115,700
50,000	Sysco	04/01/50	6.600%	54,856	79,690
75,000	Texas Instruments Inc	05/15/48	4.150%	66,662	99,296
75,000	Thermo Fisher Scientific Inc	10/01/29	2.600%	66,280	77,137
75,000	Thomson Reuters Corp	04/15/40	5.850%	72,668	82,125
100,000	Toyota Mtr Cr Corp	10/16/25	0.800%	89,600	90,370
80,000	Travelers Cos Inc	04/27/50	2.550%	49,864	75,416
50,000	United Parcel Service	04/01/50	5.300%	51,832	73,412
80,000	Unitedhealth Group Inc	05/15/50	2.900%	54,554	80,686
150,000	Valero Energy Corp	06/15/37	6.625%	160,291	168,884
75,000	Valmont Inds Inc	10/01/54	5.250%	63,981	66,562
75,000	Verizon Communications	11/01/42	3.850%	59,819	81,676
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75,000	Western Un Co	11/17/36	6.200%	74,904	75,374
50,000	Westlake Chemical Corp	11/15/47	4.375%	37,901	51,378
<u>TOTALS - CORPORATE OBLIGATIONS</u>				<u>\$ 6,329,015</u>	<u>\$ 7,884,334</u>
<u>Limited Partnerships</u>					
	Fundamental LP			\$ -	\$ 2,513,361
	Fundamental Credit LP			-	4,025,087
<u>TOTALS - LIMITED PARTNERSHIPS</u>				<u>\$ -</u>	<u>\$ 6,538,448</u>
<u>TOTAL INVESTMENTS</u>				<u>\$ 26,010,615</u>	<u>\$ 31,974,876</u>

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
FORM 5500
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
E.I.N. 94-6076428; PLAN NO. 001
JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>Identity of Party Involved</u>	<u>Description of Asset</u>	<u>Interest Rate (%)</u>	<u>Maturity Date</u>	<u>Purchase Price</u>	<u>Proceeds</u>	<u>Cost of Asset</u>	<u>Net Gain or (Loss)</u>
Goldman Sachs Financial Square Funds	Mutual Fund	N/A	N/A	\$ 2,935,207 -	\$ - 3,007,334	\$ 2,935,207 3,007,334	\$ - -

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.)
B This return/report is:	☐ a single-employer plan ☐ the first return/report ☐ an amended return/report ☐ a DFE (specify) _____ ☐ the final 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 ☐ special extension (enter description) ☐ the DFVC program
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 EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;"> 1b Three-digit plan number (PN) ► </td> <td style="width: 40%; padding: 5px; text-align: center;"> <u>001</u> </td> </tr> <tr> <td colspan="2" style="padding: 5px;"> 1c Effective date of plan <u>01/01/1982</u> </td> </tr> <tr> <td colspan="2" style="padding: 5px;"> 2b Employer Identification Number (EIN) <u>94-6076428</u> </td> </tr> <tr> <td colspan="2" style="padding: 5px;"> 2c Plan Sponsor's telephone number <u>925-398-7060</u> </td> </tr> <tr> <td colspan="2" style="padding: 5px;"> 2d Business code (see instructions) <u>721110</u> </td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>001</u>	1c Effective date of plan <u>01/01/1982</u>		2b Employer Identification Number (EIN) <u>94-6076428</u>		2c Plan Sponsor's telephone number <u>925-398-7060</u>		2d Business code (see instructions) <u>721110</u>	
1b Three-digit plan number (PN) ►	<u>001</u>										
1c Effective date of plan <u>01/01/1982</u>											
2b Employer Identification Number (EIN) <u>94-6076428</u>											
2c Plan Sponsor's telephone number <u>925-398-7060</u>											
2d Business code (see instructions) <u>721110</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) EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN 7180 KOLL CENTER PKWY STE 200 PLEASANTON, CA 94566											

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		10/13/23	Yulisa Elenes
	_____ ator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/13/23	Douglas Cornford
	_____ /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

Form 5500 (2022)

Page **2**

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 94-6076428 3c Administrator's telephone number 925-398-7060
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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	4231
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)	754
a(2) Total number of active participants at the end of the plan year	6a(2)	1879
b Retired or separated participants receiving benefits	6b	26
c Other retired or separated participants entitled to future benefits	6c	2928
d Subtotal. Add lines 6a(2), 6b, and 6c.	6d	4833
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	8
f Total. Add lines 6d and 6e.	6f	4841
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	4841
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	6h	149
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	19

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2C

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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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 _____

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
FORM 5500
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
E.I.N. 94-6076428; PLAN NO. 001
JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>Identity of Party Involved</u>	<u>Description of Asset</u>	<u>Interest Rate (%)</u>	<u>Maturity Date</u>	<u>Purchase Price</u>	<u>Proceeds</u>	<u>Cost of Asset</u>	<u>Net Gain or (Loss)</u>
Goldman Sachs Financial Square Funds	Mutual Fund	N/A	N/A	\$ 2,935,207 -	\$ - 3,007,334	\$ 2,935,207 3,007,334	\$ - -

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-6076428; PLAN NO. 001
DECEMBER 31, 2022

<u>No. of Shares</u>	<u>Description</u>	<u>Fair Value</u>	<u>Cost</u>
<u>Mutual Funds</u>			
427,591	Goldman Sachs Financial Square Funds	\$ 427,591	\$ 427,591
<u>Exchange-Traded Funds</u>			
40,998	Vanguard Total Stk Mkt Vipers	\$ 7,838,408	\$ 5,099,906
<u>Common/Collective Trusts</u>			
118,835	Artisan Multiple Invt Tr Global Opportunities Trust	\$ 3,479,501	\$ 4,000,000
3,239,463	Loomis Sayles Senior Loan Fund LLC	3,239,463	3,000,000
373	NIS Core Fixed Income QP Fund LLC	3,831,802	4,171,540
20	NIS High Yield QP Fund LLC	228,955	222,900
21	NIS Preferred Stock QP Fund II LLC	228,612	231,330
36	NIS Total Absolute Return QP Fund LLC	407,268	398,827
<u>TOTALS - COMMON/COLLECTIVE TRUSTS</u>		<u>\$ 11,415,601</u>	<u>\$ 12,024,597</u>

<u>Par Value</u>	<u>Corporate Obligations</u>	<u>Maturity Date</u>	<u>Interest Rate (%)</u>		
\$ 150,000	Abbott Labs	11/30/46	4.900%	\$ 146,241	\$ 184,591
75,000	Abbvie Inc	05/14/45	4.700%	67,198	85,987
75,000	Aetna Inc	08/15/47	3.875%	58,009	85,360
75,000	Aflac Inc	10/15/46	4.000%	58,416	86,860
75,000	Allstate Corp	08/10/49	3.850%	58,463	88,183
50,000	Altria Group Inc	02/14/49	5.950%	44,596	64,569
75,000	Amazon Com Inc	08/22/47	4.050%	64,601	89,522
75,000	American Express Co	12/05/24	3.625%	73,055	80,801
75,000	American Honda Fin Corp	08/09/23	0.650%	72,850	75,173
75,000	American Intl Group Inc	04/01/48	4.750%	67,352	95,282
20,000	Apple Inc	05/03/23	2.400%	19,840	20,357
150,000	Apple Inc	09/11/49	2.950%	107,106	140,813
75,000	Archer Daniels Midland Co	08/11/26	2.500%	69,627	76,073
225,000	Assured Guaranty Ltd	06/01/34	7.000%	240,426	251,153
75,000	AT&T Inc	03/09/48	4.500%	61,304	84,271
111,000	AT&T Inc	09/15/59	3.650%	74,672	89,451
75,000	Avery Dennison Corp	05/01/30	2.650%	61,935	75,233
100,000	Bank of America Corp	04/22/42	3.311%	73,841	83,067
80,000	Berkshire Hathaway	01/15/51	2.500%	50,381	74,593
75,000	Block Financial Corp	08/15/30	3.875%	65,809	81,129
75,000	Burlington Northern Santa Fe	02/15/50	3.550%	58,191	87,054
75,000	Cambell Soup Co	03/19/25	3.300%	72,176	82,395
75,000	Charter Comm Opt	03/01/50	4.800%	54,597	79,582
70,000	Cisco Sys Inc	06/15/25	3.500%	68,079	76,993
<u>Forward</u>				<u>\$ 1,788,765</u>	<u>\$ 2,238,492</u>

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-6076428; PLAN NO. 001
DECEMBER 31, 2022

Par Value	Description	Maturity Date	Interest Rate (%)	Fair Value	Cost
<u>Corporate Obligations (Continued)</u>					
	<u>Forwarded</u>			\$ 1,788,765	\$ 2,238,492
\$ 100,000	Citigroup Inc	05/24/33	4.910%	93,957	102,626
75,000	CNH Indl	08/15/23	4.500%	74,542	82,246
75,000	Comcast Corp	02/01/50	3.450%	54,807	77,129
50,000	CVS/Caremark Corp	03/25/38	4.780%	45,709	50,180
20,000	Dell International LLC	06/15/23	5.450%	20,012	21,790
140,000	Duke Energy Carolinas	03/15/23	3.050%	139,520	149,485
75,000	Ebay Inc	07/15/42	4.000%	59,648	83,734
75,000	Enterprise Prods Oper	01/31/30	2.800%	63,974	75,671
75,000	Estee Lauder Cos Inc	12/01/49	3.125%	53,761	75,418
100,000	FNF Group	09/17/51	3.200%	58,592	67,675
100,000	Fortinet Inc	03/15/26	1.000%	87,628	88,269
75,000	Fox Corporation	04/07/25	3.050%	71,749	82,137
50,000	Fox Corporation	01/25/49	5.576%	44,893	68,182
90,000	General Mtrs Finl Co	01/08/26	1.250%	79,338	83,974
115,000	General Mtrs Finl Co	01/08/31	2.350%	86,970	100,527
75,000	Georgia Pac Corp	01/15/24	8.000%	77,267	91,913
75,000	Goldman Sachs Group Inc	05/22/45	5.150%	67,773	96,924
75,000	Hewlett Packard Enterprise Co	04/01/24	1.450%	71,655	75,953
75,000	IBM Corp	06/20/42	4.000%	62,513	86,725
100,000	IBM Corp	05/15/49	4.250%	83,552	125,578
75,000	Intercontinental Exchange Group	09/21/48	4.250%	63,335	84,395
56,000	International Paper Co	06/15/44	4.800%	48,637	58,728
250,000	Johnson Controls	03/01/41	5.700%	218,278	265,000
75,000	JP Morgan Chase & Co	06/01/45	4.950%	67,241	94,681
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	<u>Forward</u>			\$ 4,697,516	\$ 5,830,224

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-6076428; PLAN NO. 001
DECEMBER 31, 2022

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<u>Corporate Obligations (Continued)</u>					
	<u>Forwarded</u>			\$ 4,697,516	\$ 5,830,224
\$ 25,000	Paccar Finl Corp	04/06/23	2.650%	24,882	26,362
75,000	Pepsico Inc	10/15/49	2.875%	53,730	77,114
75,000	Phillips 66	05/01/42	5.875%	77,293	78,488
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100,000	Toyota Mtr Cr Corp	10/16/25	0.800%	89,600	90,370
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50,000	United Parcel Service	04/01/50	5.300%	51,832	73,412
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75,000	Western Un Co	11/17/36	6.200%	74,904	75,374
50,000	Westlake Chemical Corp	11/15/47	4.375%	37,901	51,378
<u>TOTALS - CORPORATE OBLIGATIONS</u>				<u>\$ 6,329,015</u>	<u>\$ 7,884,334</u>
<u>Limited Partnerships</u>					
	Fundamental LP			\$ -	\$ 2,513,361
	Fundamental Credit LP			-	4,025,087
<u>TOTALS - LIMITED PARTNERSHIPS</u>				<u>\$ -</u>	<u>\$ 6,538,448</u>
<u>TOTAL INVESTMENTS</u>				<u>\$ 26,010,615</u>	<u>\$ 31,974,876</u>