

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____ ☐ 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.	09/30/2024	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 4841
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 1879 6a(2) 1659 6b 17 6c 2628 6d 4304 6e 9 6f 4313 6g(1) 6g(2) 4313 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7 26

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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached _____
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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)

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).....

No

Yes

☒
- 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

(b)

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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	55524	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	90085	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	27862	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	34447	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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)

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	16174	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)

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	6941	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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	33600	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	5623	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)

BENESYS

38-2383171

(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	91914	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

IRON MOUNTAIN

23-2588479

(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 49	NONE	6833	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NATIONAL COMPLIANCE SERVICE

77-0547053

(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	19787	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)

SMART SOURCE LLC

30-0830429

(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?
49 50	NONE	10792	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan EAST BAY RESTAURANT & TAVERN RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
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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
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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) 4294712
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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) 3553485
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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) 203489
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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) 245428
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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) 380136
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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) 4181431
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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)
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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, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
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	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	328107	1143664
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	205552	179745
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	282497	302436
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)	0	284624
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	6329015	6665803
(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)	11415601	12858681
(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)	427591	546223
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	7838408	9725546

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	26826771	31706722
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	81395	33679
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	81395	33679
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	26745376	31673043

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)	2315273	
(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)		2315273
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)	297274	
(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)		297274
(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)	141611	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		141611
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	9425143	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	10300677	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	3052732	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		1475904
(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		11244
d Total income. Add all income amounts in column (b) and enter total	2d		6418504

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1023493	
(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)		1023493
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	147438	
(3) Recordkeeping fees.....	2i(3)	19787	
(4) IQPA audit fees.....	2i(4)	33600	
(5) Investment advisory and investment management fees	2i(5)	86024	
(6) Bank or trust company trustee/custodial fees	2i(6)	8941	
(7) Actuarial fees	2i(7)	16800	
(8) Legal fees	2i(8)	90085	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	64669	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		467344
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1490837

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		4927667
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** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
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.			

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 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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
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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): 94-6076428 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)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☒ No ☐ N/A
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 2315273
b Enter the amount contributed by the employer to the plan for this plan year	6b 2315273
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
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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) 2023
v. 230707

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
----------------	---

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) and (b):	
a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
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. _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☐ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☐ Design-based safe harbor method	
☐ "Prior year" ADP test	
☐ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.	

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022



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, 2023 and 2022, 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, 2023 and 2022, 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
MILLER KAPLAN ARASE LLP

San Francisco, California

September 18, 2024

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

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Mutual Funds	\$ 546,223	\$ 427,591
Exchange-Traded Funds	9,725,546	7,838,408
Common/Collective Trusts	12,858,681	11,415,601
Corporate Obligations	6,665,803	6,329,015
Government Obligations	284,624	-
Limited Partnerships	-	-
	<u>30,080,877</u>	<u>26,010,615</u>
CASH	<u>1,143,664</u>	<u>328,107</u>
TOTAL INVESTMENTS AND CASH	<u>31,224,541</u>	<u>26,338,722</u>
OTHER ASSETS		
Employer Contributions Receivable	179,745	205,552
Settlements Receivable	-	186,221
Accrued Investment Income	80,138	71,592
Due from (to) Health Fund	220,233	(4,305)
Prepaid Insurance	<u>2,065</u>	<u>28,989</u>
TOTAL OTHER ASSETS	<u>482,181</u>	<u>488,049</u>
TOTAL ASSETS	<u>31,706,722</u>	<u>26,826,771</u>
LIABILITIES		
Accrued Expenses	<u>33,679</u>	<u>81,395</u>
TOTAL LIABILITIES	<u>33,679</u>	<u>81,395</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 31,673,043</u>	<u>\$ 26,745,376</u>

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

	January 1, 2023 to December 31, 2023	January 1, 2022 to December 31, 2022
ADDITIONS		
INVESTMENT INCOME (LOSS)		
Dividends and Interest	\$ 438,885	\$ 425,350
Net Appreciation (Depreciation) of Investments	3,653,102	(6,104,885)
Less: Investment Expenses	<u>(86,024)</u>	<u>(98,794)</u>
NET INVESTMENT INCOME (LOSS)	4,005,963	(5,778,329)
CONTRIBUTIONS AND OTHER INCOME		
Employer Contributions	2,315,273	1,826,656
Settlement Income	<u>11,244</u>	<u>1,722</u>
TOTAL CONTRIBUTIONS AND OTHER INCOME	<u>2,326,517</u>	<u>1,828,378</u>
TOTAL ADDITIONS	<u>6,332,480</u>	<u>(3,949,951)</u>
DEDUCTIONS		
BENEFITS PAID	<u>1,023,493</u>	<u>1,907,223</u>
ADMINISTRATIVE EXPENSES		
Administration Fees	147,438	121,303
Audit Fees	33,600	46,270
Bank Fees	6,941	7,380
Consulting Fees	16,800	16,800
Employer Compliance Fees	19,787	3,360
Insurance	37,964	59,133
Legal Fees	90,085	99,265
Miscellaneous	13,252	11,245
Printing, Supplies and Postage	13,453	11,097
Trustee Services	<u>2,000</u>	<u>4,323</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>381,320</u>	<u>380,176</u>
TOTAL DEDUCTIONS	<u>1,404,813</u>	<u>2,287,399</u>
NET INCREASE (DECREASE) FOR THE YEAR	4,927,667	(6,237,350)
NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR	<u>26,745,376</u>	<u>32,982,726</u>
END OF YEAR	<u><u>\$ 31,673,043</u></u>	<u><u>\$ 26,745,376</u></u>

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

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 7) 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.

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.

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Investment Valuation and Income Recognition (Continued)

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy 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, exchange-traded funds and U.S. Treasury securities 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 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, 2023 and 2022, 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, 2023 AND 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Investment Valuation and Income Recognition (Continued)

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 546,223	\$ -	\$ -	\$ 546,223
Exchange-Traded Funds	9,725,546	-	-	9,725,546
Corporate Obligations	-	6,665,803	-	6,665,803
Government Obligations	284,624	-	-	284,624
Limited Partnerships	-	-	-	-
Total Assets in the Fair Value Hierarchy	<u>\$ 10,556,393</u>	<u>\$ 6,665,803</u>	<u>\$ -</u>	17,222,196
Investments Measured at Net Asset Value ^A				12,858,681
				<u>\$ 30,080,877</u>

	December 31, 2022			
	Level 1	Level 2	Level 3	Total
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				11,415,601
				<u>\$ 26,010,615</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, 2023 AND 2022

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, 2023 and 2022. 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
	2023	2022			
Artisan Multiple Inv't Tr Global Opportunities Trust	\$ 4,294,712	\$ 3,479,501	None	Daily	5 days
Loomis Sayles Senior Loan Fund LLC	3,553,485	3,239,463	None	Daily	3 to 5 days
NIS Core Fixed Income QP Fund LLC	4,181,431	3,831,802	None	Monthly	3 days
NIS High Yield QP Fund LLC	203,489	228,955	None	Monthly	3 days
NIS Preferred Stock QP Fund II LLC	245,428	228,612	None	Monthly	3 days
NIS Total Absolute Return QP Fund LLC	380,136	407,268	None	Monthly	3 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 - RELATED PARTY TRANSACTIONS

The Hotel & Restaurant Employees Health and Welfare Trust ("Health Trust") receives contributions and pays certain expenses on behalf of the Plan. These plans are related through common trustees. At December 31, 2023, \$220,233 was due from the Health Trust; at December 31, 2022, \$4,305 was due to the Health Trust for contributions received but not yet transferred. The allocation methodology is periodically approved by the Board of Trustees.

EAST BAY RESTAURANT AND TAVERN RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 7 - 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 8 - DEPARTMENT OF LABOR MATTERS

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 proceeding 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. On October 18, 2023, the DOL issued a Notice of Intent to Assess Penalty and on November 9, 2023, the Plan filed a Statement of Reasonable Cause with the DOL. On February 20, 2024, the DOL issued its Notice of Determination on Reasonable Cause and reduced the penalty to approximately \$3,600 that was paid through the Plan's fiduciary liability carrier.

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.

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 9 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 18, 2024, 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, 2023 and reportable transactions for the year ended December 31, 2023 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 audits 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

September 18, 2024

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, 2023

No. of Shares	Description	Fair Value	Cost		
<u>Mutual Funds</u>					
546,223	Goldman Sachs Financial Square Government Inst	\$ 546,223	\$ 546,223		
<u>Exchange-Traded Funds</u>					
40,998	Vanguard Total Stk Mkt Vipers	\$ 9,725,546	\$ 5,099,906		
<u>Common/Collective Trusts</u>					
118,835	Artisan Multiple Invt Tr Global Opportunities Trust	\$ 4,294,712	\$ 4,000,000		
3,553,485	Loomis Sayles Senior Loan Fund LLC	3,553,485	2,998,071		
384	NIS Core Fixed Income QP Fund LLC	4,181,431	4,291,540		
16	NIS High Yield QP Fund LLC	203,489	174,333		
20	NIS Preferred Stock QP Fund II LLC	245,428	227,353		
31	NIS Total Absolute Return QP Fund LLC	380,136	342,449		
<u>TOTALS - COMMON/COLLECTIVE TRUSTS</u>		\$ 12,858,681	\$ 12,033,746		
Par Value	<u>Government Obligations</u>	Maturity Date	Interest Rate		
\$ 55,000	US Treasury Bond	05/15/32	2.875%	\$ 50,965	\$ 48,119
75,000	US Treasury Bond	02/15/43	3.875%	71,508	48,119
43,000	US Treasury Note	04/30/30	3.500%	42,027	40,750
53,000	US Treasury Note	08/15/33	3.875%	52,934	50,131
64,000	US Treasury Note	11/15/33	3.875%	67,190	67,040
<u>TOTALS - GOVERNMENT OBLIGATIONS</u>				\$ 284,624	\$ 254,159
<u>Corporate Obligations</u>					
75,000	Abbott Labs	11/30/46	4.900%	\$ 76,634	\$ 92,295
75,000	Aetna Inc	08/15/47	3.875%	58,638	85,360
75,000	Aflac Inc	10/15/46	4.000%	61,632	86,860
60,000	Air Lease Corp	12/01/30	3.125%	52,479	49,147
45,000	Air Lease Corp	08/15/26	1.875%	41,391	40,310
75,000	Amazon Com Inc	08/22/47	4.050%	67,622	89,522
65,000	Ameren Corp	03/15/28	1.750%	57,424	57,210
40,507	American Airlines Pass Through	02/15/32	3.150%	35,413	33,913
49,163	American Airls	04/15/31	3.350%	44,354	44,185
45,000	Ameriprise Finl Inc	12/15/28	5.700%	41,916	39,933
100,000	Apple Inc	09/11/49	2.950%	73,436	93,875
Forward				\$ 610,939	\$ 712,610

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, 2023

Par Value	Description	Maturity Date	Interest Rate	Fair Value	Cost
<u>Corporate Obligations</u> (Continued)					
	<u>Forwarded</u>			\$ 610,939	\$ 712,610
\$ 75,000	AT&T Inc	03/09/48	4.500%	65,424	84,271
75,000	Avery Dennison Corp	05/01/30	2.650%	66,262	75,233
100,000	Bank Nova Scotia B C SR COCO	06/12/28	5.250%	101,504	98,392
40,000	Bank Nova Scotia Halifax	04/11/25	3.450%	39,142	38,799
70,000	Bank Nova Scotia Halifax	12/06/24	5.250%	69,946	70,335
65,000	Bank of America Corp	09/15/29	0.000%	67,098	63,562
75,000	Bank of America Corp	12/20/28	3.419%	70,645	69,317
75,000	Bank of New York Mellon	10/25/29	6.317%	79,664	75,283
65,000	Barclays PLC	11/02/27	7.385%	69,464	67,515
65,000	BHP Billiton Fin USA Ltd Sr NT	09/08/30	5.250%	67,340	63,268
75,000	Block Financial Corp	08/15/30	3.875%	68,590	81,129
70,000	Boardwalk Pipelines LP	07/15/27	4.450%	68,511	67,216
70,000	BP Cap Markets America	02/13/33	4.812%	70,575	66,043
40,000	Burlington Northern Santa Fe	02/15/50	3.550%	32,214	46,454
55,000	Campbell Soup Co	03/19/25	3.300%	53,664	60,423
55,000	Canadian Imperial Bank Comm Toro Sr Coco	10/03/33	6.092%	58,681	55,000
65,000	Canadian Imperial Bank Comm Toro Sr Coco	04/28/25	5.144%	64,998	65,000
55,000	Capital One Finl Corp	10/30/31	7.624%	60,439	55,000
65,000	Centerpoint Energy	04/01/33	4.950%	66,166	62,965
75,000	Charter Comm Opt	03/01/50	4.800%	58,055	79,582
75,000	Citigroup Inc	06/09/27	1.462%	68,636	66,494
100,000	Citigroup Inc	05/24/33	4.910%	97,907	102,626
55,000	Citizens NA Providence RI	08/09/28	4.575%	52,216	49,988
75,000	Comcast Corp	02/01/50	3.450%	57,567	77,129
70,000	Compass Bk Birmingham Ala Global	04/10/25	3.875%	68,529	68,133
50,000	CVS/Caremark Corp	03/25/38	4.780%	47,369	50,180
65,000	DCP Midstream Oper LP	07/15/27	5.625%	66,598	66,058
65,000	DTE Elec Co	04/01/33	5.200%	67,521	64,279
75,000	Ebay Inc	03/11/30	2.700%	66,702	60,449
70,000	Enbridge Inc	11/15/26	5.900%	71,869	69,984
75,000	Enterprise Prods Oper	01/31/30	2.800%	67,827	75,671
90,000	Eversource Energy	01/31/30	1.650%	73,031	70,967
60,000	Fifth Third FXD Frn SNR	10/27/25	5.852%	59,836	59,591
100,000	FNF Group	09/17/51	3.200%	63,334	67,675
100,000	Fortinet Inc	03/15/26	1.000%	91,665	88,269
90,000	General Mtrs Finl Co	01/08/26	1.250%	83,270	83,974
115,000	General Mtrs Finl Co	01/08/31	2.350%	95,067	100,527
65,000	Georgia Pwr Corp	05/17/24	4.950%	65,525	64,887
75,000	Global Payments Inc	08/15/29	3.200%	67,972	64,398
40,000	GM Financial Consumer Automobile	02/16/27	3.100%	39,223	38,906
	<u>Forward</u>			\$ 3,280,985	\$ 3,447,582

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, 2023

Par Value	Description	Maturity Date	Interest Rate	Fair Value	Cost
<u>Corporate Obligations</u> (Continued)					
	<u>Forwarded</u>			\$ 3,280,985	\$ 3,447,582
\$ 45,000	Home Depot Inc	04/15/29	4.900%	46,234	44,798
50,000	Humana Inc SR Global	12/01/28	5.750%	52,264	51,130
30,000	Huntington National Bank	01/10/30	5.650%	30,253	28,913
125,000	Intercontinental Exchange Group	09/15/27	4.000%	122,829	118,643
55,000	Intuit SR NT	09/15/33	5.200%	57,579	54,683
50,000	IQVIA Inc Sr 144 NT	02/01/29	6.250%	52,198	50,933
250,000	Johnson Controls	03/01/41	5.700%	230,473	265,000
70,000	JP Morgan Chase & Co	04/24/34	0.000%	70,996	67,986
50,000	Key Corp	05/23/25	3.878%	48,883	48,302
40,000	Kroger Co	01/15/50	3.950%	32,597	39,764
40,000	Laboratory Corp	02/01/45	4.700%	36,862	46,728
40,000	LPL Holdings Inc SR NT	11/17/28	6.750%	42,641	39,972
75,000	Marathon Pete Corp	12/15/45	5.850%	73,441	85,762
75,000	Markel Corp	05/20/49	5.000%	69,772	95,582
40,000	Mercedes Benz Auto Lease Trust	01/15/27	4.740%	39,831	39,999
50,000	MFRS & Traders TR CO Bk NT	01/27/26	4.650%	48,960	47,924
75,000	Mississippi Power Co	03/15/42	4.250%	63,807	59,906
250,000	Monsanto Co	11/15/43	4.650%	184,080	218,520
80,000	Morgan Stanley	05/04/27	1.593%	73,711	71,973
60,000	Morgan Stanley	02/01/29	5.123%	60,273	60,580
75,000	Morgan Stanley	07/20/27	1.512%	68,506	66,489
70,000	Nasdaq Inc CR Sen SR NT	02/15/34	5.550%	72,720	68,590
30,000	Nvidia Corp	09/16/26	3.200%	29,184	33,992
65,000	Old Rep Intl Corp	08/26/26	3.875%	62,460	62,503
75,000	Oracle Corporation	04/01/50	3.600%	55,553	83,597
40,000	Pennsylvania PP 144A	03/30/26	5.150%	39,936	39,904
35,000	Pfizer Inv't Enterprises Sr Gbl NT	05/19/33	4.750%	35,078	34,948
65,000	Physicians Rlty LP	01/15/28	3.950%	61,908	60,802
65,000	PNC Finl Svcs Group Inc	10/20/27	6.615%	67,426	65,000
90,000	Prologis LP	07/01/30	1.750%	75,068	69,860
75,000	Raymond James Finl Inc	04/01/51	3.750%	56,575	52,529
55,000	Royal Bk CDA	01/27/26	4.650%	54,533	54,086
75,000	Salesforce.com Inc	07/15/51	2.900%	53,627	75,219
40,000	Santander Holdings USA Inc	06/12/29	6.565%	41,253	39,619
50,000	Schwab Charles Corp	05/19/34	5.853%	51,613	47,063
40,000	Stryker Corp	03/15/46	4.625%	38,272	51,947
100,000	Sunoco Logistics Partners	02/15/40	6.850%	104,877	115,700
25,000	Sysco	04/01/50	6.600%	29,340	39,940
75,000	Texas Instruments Inc	05/15/48	4.150%	68,007	99,296
50,000	The Bank of New York Mellon Corp	04/26/27	4.947%	50,015	50,000
	<u>Forward</u>			\$ 5,834,620	\$ 6,195,764

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, 2023

Par Value	Description	Maturity Date	Interest Rate	Fair Value	Cost
<u>Corporate Obligations</u> (Continued)					
	<u>Forwarded</u>			\$ 5,834,620	\$ 6,195,764
\$ 65,000	The Toronto Dominion Bank	09/15/27	4.693%	64,992	64,176
40,000	The Toronto Dominion Bank DTD	07/17/26	5.532%	40,759	40,000
102,000	TIAA CMBS I TR COML MTG	05/15/50	3.300%	75,209	66,543
80,000	Transcanada Pipelines Ltd	10/12/31	2.500%	66,866	64,922
45,000	Truist Finl Corp	10/30/29	7.161%	48,601	46,031
80,000	Unitedhealth Group Inc	05/15/50	2.900%	55,979	80,686
54,983	US Awys 2013-1 Pass Thru	05/15/27	3.950%	52,530	52,140
30,000	US Bancorp	06/12/29	5.775%	30,821	30,000
60,000	US Bancorp	10/21/26	5.727%	60,388	60,407
50,000	Valero Energy Corp	06/15/37	6.625%	54,808	56,295
75,000	Verizon Communications	11/01/42	3.850%	62,777	81,677
75,000	Vodafone Group PLC	09/17/50	4.250%	62,209	79,518
35,000	Walt Disney Co	09/01/49	2.750%	23,996	33,317
60,000	Wells Fargo & Co	07/25/29	5.574%	61,264	60,000
70,000	World Omni Aut Lea	09/15/26	5.680%	69,984	69,997
	<u>TOTALS - CORPORATE OBLIGATIONS</u>			<u>\$ 6,665,803</u>	<u>\$ 7,081,473</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>TOTALS - INVESTMENTS</u>			<u>\$ 30,080,877</u>	<u>\$ 31,553,955</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, 2023 TO DECEMBER 31, 2023

<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	Mutual Fund	-	-	\$ 2,397,566	\$ -	\$ 2,397,566	\$ -
Square Government Inst		-	-	-	2,276,168	2,276,168	-

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 2023 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A This return/report is for:	☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
B This return/report is:	☐ a single-employer plan ☐ a DFE (specify) _____ ☐ 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	Lian Alan	9/27/2024	Lian Alan
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Doug Cornford	9/27/24	Douglas Cornford
	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

Form 5500 (2023)

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	4841
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)	1879
a(2) Total number of active participants at the end of the plan year	6a(2)	1659
b Retired or separated participants receiving benefits	6b	17
c Other retired or separated participants entitled to future benefits.	6c	2628
d Subtotal. Add lines 6a(2), 6b, and 6c.	6d	4304
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	9
f Total. Add lines 6d and 6e.	6f	4313
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	0
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	4313
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	26

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
- (4) ☐ **DCG** (Individual Plan Information) - Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information - Small Plan)
- (3) ☐ **A** (Insurance Information) - Number Attached _____
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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, 2023 TO DECEMBER 31, 2023

<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	Mutual Fund	-	-	\$ 2,397,566	\$ -	\$ 2,397,566	\$ -
Square Government Inst		-	-	-	2,276,168	2,276,168	-

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, 2023

No. of Shares	Description			Fair Value	Cost
	<u>Mutual Funds</u>				
546,223	Goldman Sachs Financial Square Government Inst			\$ 546,223	\$ 546,223
	<u>Exchange-Traded Funds</u>				
40,998	Vanguard Total Stk Mkt Vipers			\$ 9,725,546	\$ 5,099,906
	<u>Common/Collective Trusts</u>				
118,835	Artisan Multiple Invt Tr Global Opportunities Trust			\$ 4,294,712	\$ 4,000,000
3,553,485	Loomis Sayles Senior Loan Fund LLC			3,553,485	2,998,071
384	NIS Core Fixed Income QP Fund LLC			4,181,431	4,291,540
16	NIS High Yield QP Fund LLC			203,489	174,333
20	NIS Preferred Stock QP Fund II LLC			245,428	227,353
31	NIS Total Absolute Return QP Fund LLC			380,136	342,449
	<u>TOTALS - COMMON/COLLECTIVE TRUSTS</u>			\$ 12,858,681	\$ 12,033,746
Par Value	<u>Government Obligations</u>	Maturity Date	Interest Rate		
\$ 55,000	US Treasury Bond	05/15/32	2.875%	\$ 50,965	\$ 48,119
75,000	US Treasury Bond	02/15/43	3.875%	71,508	48,119
43,000	US Treasury Note	04/30/30	3.500%	42,027	40,750
53,000	US Treasury Note	08/15/33	3.875%	52,934	50,131
64,000	US Treasury Note	11/15/33	3.875%	67,190	67,040
	<u>TOTALS - GOVERNMENT OBLIGATIONS</u>			\$ 284,624	\$ 254,159
	<u>Corporate Obligations</u>				
75,000	Abbott Labs	11/30/46	4.900%	\$ 76,634	\$ 92,295
75,000	Aetna Inc	08/15/47	3.875%	58,638	85,360
75,000	Aflac Inc	10/15/46	4.000%	61,632	86,860
60,000	Air Lease Corp	12/01/30	3.125%	52,479	49,147
45,000	Air Lease Corp	08/15/26	1.875%	41,391	40,310
75,000	Amazon Com Inc	08/22/47	4.050%	67,622	89,522
65,000	Ameren Corp	03/15/28	1.750%	57,424	57,210
40,507	American Airlines Pass Through	02/15/32	3.150%	35,413	33,913
49,163	American Airls	04/15/31	3.350%	44,354	44,185
45,000	Ameriprise Finl Inc	12/15/28	5.700%	41,916	39,933
100,000	Apple Inc	09/11/49	2.950%	73,436	93,875
	<u>Forward</u>			\$ 610,939	\$ 712,610

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, 2023

Par Value	Description	Maturity Date	Interest Rate	Fair Value	Cost
<u>Corporate Obligations</u> (Continued)					
	<u>Forwarded</u>			\$ 610,939	\$ 712,610
\$ 75,000	AT&T Inc	03/09/48	4.500%	65,424	84,271
75,000	Avery Dennison Corp	05/01/30	2.650%	66,262	75,233
100,000	Bank Nova Scotia B C SR COCO	06/12/28	5.250%	101,504	98,392
40,000	Bank Nova Scotia Halifax	04/11/25	3.450%	39,142	38,799
70,000	Bank Nova Scotia Halifax	12/06/24	5.250%	69,946	70,335
65,000	Bank of America Corp	09/15/29	0.000%	67,098	63,562
75,000	Bank of America Corp	12/20/28	3.419%	70,645	69,317
75,000	Bank of New York Mellon	10/25/29	6.317%	79,664	75,283
65,000	Barclays PLC	11/02/27	7.385%	69,464	67,515
65,000	BHP Billiton Fin USA Ltd Sr NT	09/08/30	5.250%	67,340	63,268
75,000	Block Financial Corp	08/15/30	3.875%	68,590	81,129
70,000	Boardwalk Pipelines LP	07/15/27	4.450%	68,511	67,216
70,000	BP Cap Markets America	02/13/33	4.812%	70,575	66,043
40,000	Burlington Northern Santa Fe	02/15/50	3.550%	32,214	46,454
55,000	Campbell Soup Co	03/19/25	3.300%	53,664	60,423
55,000	Canadian Imperial Bank Comm Toro Sr Coco	10/03/33	6.092%	58,681	55,000
65,000	Canadian Imperial Bank Comm Toro Sr Coco	04/28/25	5.144%	64,998	65,000
55,000	Capital One Finl Corp	10/30/31	7.624%	60,439	55,000
65,000	Centerpoint Energy	04/01/33	4.950%	66,166	62,965
75,000	Charter Comm Opt	03/01/50	4.800%	58,055	79,582
75,000	Citigroup Inc	06/09/27	1.462%	68,636	66,494
100,000	Citigroup Inc	05/24/33	4.910%	97,907	102,626
55,000	Citizens NA Providence RI	08/09/28	4.575%	52,216	49,988
75,000	Comcast Corp	02/01/50	3.450%	57,567	77,129
70,000	Compass Bk Birmingham Ala Global	04/10/25	3.875%	68,529	68,133
50,000	CVS/Caremark Corp	03/25/38	4.780%	47,369	50,180
65,000	DCP Midstream Oper LP	07/15/27	5.625%	66,598	66,058
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40,000	GM Financial Consumer Automobile	02/16/27	3.100%	39,223	38,906
	<u>Forward</u>			\$ 3,280,985	\$ 3,447,582

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, 2023

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	<u>Forwarded</u>			\$ 3,280,985	\$ 3,447,582
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55,000	Intuit SR NT	09/15/33	5.200%	57,579	54,683
50,000	IQVIA Inc Sr 144 NT	02/01/29	6.250%	52,198	50,933
250,000	Johnson Controls	03/01/41	5.700%	230,473	265,000
70,000	JP Morgan Chase & Co	04/24/34	0.000%	70,996	67,986
50,000	Key Corp	05/23/25	3.878%	48,883	48,302
40,000	Kroger Co	01/15/50	3.950%	32,597	39,764
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50,000	MFRS & Traders TR CO Bk NT	01/27/26	4.650%	48,960	47,924
75,000	Mississippi Power Co	03/15/42	4.250%	63,807	59,906
250,000	Monsanto Co	11/15/43	4.650%	184,080	218,520
80,000	Morgan Stanley	05/04/27	1.593%	73,711	71,973
60,000	Morgan Stanley	02/01/29	5.123%	60,273	60,580
75,000	Morgan Stanley	07/20/27	1.512%	68,506	66,489
70,000	Nasdaq Inc CR Sen SR NT	02/15/34	5.550%	72,720	68,590
30,000	Nvidia Corp	09/16/26	3.200%	29,184	33,992
65,000	Old Rep Intl Corp	08/26/26	3.875%	62,460	62,503
75,000	Oracle Corporation	04/01/50	3.600%	55,553	83,597
40,000	Pennsylvania PP 144A	03/30/26	5.150%	39,936	39,904
35,000	Pfizer Invt Enterprises Sr Gbl NT	05/19/33	4.750%	35,078	34,948
65,000	Physicians Rlty LP	01/15/28	3.950%	61,908	60,802
65,000	PNC Finl Svcs Group Inc	10/20/27	6.615%	67,426	65,000
90,000	Prologis LP	07/01/30	1.750%	75,068	69,860
75,000	Raymond James Finl Inc	04/01/51	3.750%	56,575	52,529
55,000	Royal Bk CDA	01/27/26	4.650%	54,533	54,086
75,000	Salesforce.com Inc	07/15/51	2.900%	53,627	75,219
40,000	Santander Holdings USA Inc	06/12/29	6.565%	41,253	39,619
50,000	Schwab Charles Corp	05/19/34	5.853%	51,613	47,063
40,000	Stryker Corp	03/15/46	4.625%	38,272	51,947
100,000	Sunoco Logistics Partners	02/15/40	6.850%	104,877	115,700
25,000	Sysco	04/01/50	6.600%	29,340	39,940
75,000	Texas Instruments Inc	05/15/48	4.150%	68,007	99,296
50,000	The Bank of New York Mellon Corp	04/26/27	4.947%	50,015	50,000
	<u>Forward</u>			\$ 5,834,620	\$ 6,195,764

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, 2023

Par Value	Description	Maturity Date	Interest Rate	Fair Value	Cost
<u>Corporate Obligations</u> (Continued)					
	<u>Forwarded</u>			\$ 5,834,620	\$ 6,195,764
\$ 65,000	The Toronto Dominion Bank	09/15/27	4.693%	64,992	64,176
40,000	The Toronto Dominion Bank DTD	07/17/26	5.532%	40,759	40,000
102,000	TIAA CMBS I TR COML MTG	05/15/50	3.300%	75,209	66,543
80,000	Transcanada Pipelines Ltd	10/12/31	2.500%	66,866	64,922
45,000	Truist Finl Corp	10/30/29	7.161%	48,601	46,031
80,000	Unitedhealth Group Inc	05/15/50	2.900%	55,979	80,686
54,983	US Awys 2013-1 Pass Thru	05/15/27	3.950%	52,530	52,140
30,000	US Bancorp	06/12/29	5.775%	30,821	30,000
60,000	US Bancorp	10/21/26	5.727%	60,388	60,407
50,000	Valero Energy Corp	06/15/37	6.625%	54,808	56,295
75,000	Verizon Communications	11/01/42	3.850%	62,777	81,677
75,000	Vodafone Group PLC	09/17/50	4.250%	62,209	79,518
35,000	Walt Disney Co	09/01/49	2.750%	23,996	33,317
60,000	Wells Fargo & Co	07/25/29	5.574%	61,264	60,000
70,000	World Omni Aut Lea	09/15/26	5.680%	69,984	69,997
	<u>TOTALS - CORPORATE OBLIGATIONS</u>			<u>\$ 6,665,803</u>	<u>\$ 7,081,473</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>TOTALS - INVESTMENTS</u>			<u>\$ 30,080,877</u>	<u>\$ 31,553,955</u>